

INDEX

All references are to section numbers and schedules of statutes.

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

CBSAA *Canada Border Services Agency Act*, R.S.C. 2005, c. 38
CITTA *Canadian International Trade Tribunal Act*, R.S.C. 1985, c. 47 (4th)
CA *Customs Act*, R.S.C. 1985, c.1 (2nd Supp.), as amended
CEOAA *Customs and Excise Offshore Application Act*, R.S.C. 1985, c. C-53, as amended
CPEIA *Cultural Property Export and Import Act*, R.S.C. 1985, c. C-51, as amended
CT *Customs Tariff*, S.C. 1997, c. 36, as amended
EA *Export Act*, R.S.C. 1985, c. E-18, as amended
EIPA *Export and Import Permits Act*, R.S.C. 1985, c. E-19, as
EIRDA *Export and Import of Rough Diamonds Act*, S.C. 2002, c. 25
EXA *Excise Act, 2001*, R.S.C. 2002, c. 22
ETA *Excise Tax Act*, R.S.C. 1985, c. E-15, as amended
ILA *Importation of Intoxicating Liquors Act*, R.S.C. 1985, c. 27 (1st Supp.)
PCTFA *Proceeds of Crime (Money Laundering) and Terrorist Financing*, R.S.C. 2000, c. 17
SLITA *Select Luxury Items Tax Act*, S.C. 2022, c. 10
SIMA *Special Import Measures Act*, R.S.C. 1985, c. S-15, as
CRC c. 448 *Canadian Cultural Property Export Control List*
CRC c. 478 *Special Services Regulations*
CRC c. 489 *Goods and Exported Drawback Regulations*
SOR/78-373 *Canadian Manufactured Goods Exported Drawback Regulations*
SOR/82-710 *New Motor Vehicles Exported Drawback Regulations*
SOR/84-927 *Special Import Measures Regulation*
SOR/86-359 *Delegation of Powers (Customs) Regulations*
SOR/86-766 *Delegation of Powers (Customs) Order*
SOR/86-792 *Valuation for Duty Regulations*
SOR/86-872 *Submission of Samples of Fabrics for Importation*
SOR/86-876 *Direct Shipment of Goods Regulations*
SOR/86-944 *Agents' Accounting for Imported Goods and Payment of Regulations*
SOR/86-946 *Abatement of Duties Payable Regulations*
SOR/86-951 *Determination of the Tariff Classification of Sugar, and Sugar Syrup Regulations*
SOR/86-991 *Storage of Goods Regulations*
SOR/86-1010 *Sale of Goods Regulations*
SOR/86-1011 *Imported Goods Records Regulations*
SOR/86-1012 *Special Services (Customs) Regulations*
SOR/86-1028 *Fees for Records Regulations*
SOR/86-1062 *Accounting for Imported Goods and Payment of Duties*
SOR/86-1064 *Transportation of Goods Regulations*
SOR/86-1065 *Customs Sufferance Warehouses Regulations*

Index

SOR/86-1066 *Officers Authorized to Exercise Powers or Perform Duties of the Minister of National Revenue Regulations*
SOR/86-1067 *Customs Brokers Licensing Regulations*
SOR/86-1072 *Duty Free Shop Regulations*
SOR/86-1121 *Interest Rate for Customs Purposes Regulations*
SOR/92-414 *Fees in Respect of Mail Regulations*
SOR/93-608 *NAFTA Prescribed Class of Goods Regulations*
SOR/94-16 *Determination of Country of Origin for the Purpose of Marking Goods (Non-CUSMA Countries) Regulations*
SOR/94-23 *Determination of Country of Origin for the Purpose of Marking Goods (CUSMA Countries) Regulations*
SOR/95-418 *Persons Authorized to Account for Casual Goods*
SOR/97-71 *Exporters' and Producers' Records Regulations*
SOR/97-72 *Free Trade Agreement Advance Rulings Regulations*
SOR/97-75 *CIFTA Verification of Origin Regulations*
SOR/97-204 *Export Permits Regulations*
SOR/97-332 *Certification of Origin of Goods Exported to a Free Trade Partner Regulations*
SOR/97-333 *NAFTA and CCFTA Verification of Origin Regulations*
SOR/98-44 *Determination, Re-determination and Further determination of Origin, Tariff Classification and Value for Duty Regulations*
SOR/98-45 *Verification of Origin, (Non-Free Trade Partners), Tariff Classification and Value for Duty of Imported Goods Regulations*
SOR/98-46 *Prescribed Classes of Persons in Respect of Diversion of Imported Goods Regulations*
SOR/98-47 *Tariff Item No. 9971.00.00 and 9992.00.00 Accounting (Non-Free Trade Partners)*
SOR/98-48 *Refund of Duties Regulations*
SOR/98-49 *NAFTA Marking Determination and Further Re-determination Regulations*
SOR/98-50 *Diversion of Imported Goods Exemption Regulations*
SOR/98-52 *Proof of Origin of Imported Goods Regulations*
SOR/98-61 *Returning Persons Exemption Regulations*
SOR/2002-336 *Designated Provisions (Customs) Regulations*
SOR/2003-219 *Passenger Information (Customs) Regulations*
SOR/2003-323 *Presentation of Persons (2003) Regulations*
SOR/2004-129 *CCRFTA Verification of Origin Regulations*
SOR/2005-23 *Reporting of Exported Goods Regulations*
SOR/2005-256 *Tariff Classification Advance Rulings Regulations*
SOR/2011-48 *Reporting of Imported Goods Regulations*
SOR/2013-127 *Customs Controlled Areas Regulations*
SOR/2013-214 *Verification of Origin of Exported Goods Regulations*
SOR/2013-215 *CEFTA Verification of Origin of Imported Goods Regulations*
SOR/2013-216 *CPFTA Verification of Origin Regulations*
SOR/2013-217 *CCOFTA Verification of Origin Regulations*
SOR/2014-283 *Verification of Origin Regulations*
SOR/2016-146 *CPAFTA Verification of Origin Regulations*
SOR/2017-173 *Export Allocations Regulations*
SOR/2017-174 *Export Permits Regulations (Non-strategic)*
SOR/2017-175 *CETA Rules of Origin Regulations*

Index

SOR/2017-177 *CETA Tariff Preference Regulations*
 SOR/2017-178 *Regulations Defining “EU country or other beneficiary”*
 SOR/2020-155 *CUSMA Rules of Origin Regulations*
 SOR/2020-156 *CUSMA Rules of Origin for Casual Goods Regulations*
 SOR/2020-157 *CUSMA Tariff Preference Regulations*
 IC87-2R *International Transfer Pricing*
 IC94-4R *International Transfer Pricing: Advance Pricing Arrangements (APAs)*
 IC98-1R7 *Tax Collection Policies*
 IC00-1R5 *Voluntary Program*
 IC06-1 *Income Tax Transfer Pricing and Customs Valuation*

Abandoned goods, CA 36

- disposal of, CA 142
- sale of, SOR/86-1010 3 to SOR/86-1010 9

Abatement of Duties Payable Regulations, SOR/86-946 1

Aboriginal peoples, objects made by, CPEIA 4(2)(b)

Accounting for Imported Goods and Payment of Duties Regulations, SOR/86-1062 2 to SOR/86-1062 14

- designated provision, SOR/2002-336 Schedule 1, Part 2

Accredited representative, defined, ETA 2(1)

- designated provisions, SOR/2002-336 Schedule I Part 2

Act, defined, SOR/86-792 2, SOR/86-873 2, SOR/86-944 2, SOR/86-946 2, SOR/86-991 2, SOR/86-1010 2, SOR/86-1011 2, SOR/86-1028 2, SOR/86-1062 2, SOR/86-1064 2, SOR/86-1065 2, SOR/86-1066 2, SOR/86-1067 2, SOR/86-1072 2, SOR/95-418 2, SOR/97-71 1, SOR/97-72 1, SOR/97-333 1, SOR/98-44 1, SOR/98-45 1, SOR/98-46 1, SOR/98-48 1, SOR/98-49 1, SOR/98-52 1, SOR/2003-219 1, SOR/2003-323 1, SOR/2004-129 1, SOR/2005-23 1, SOR/2016-146 1, SOR/2020-157 1

Action

- costs, ETA 112(3)
- defendant’s plea, ETA 112(2)
- limitation of, CA 106(1)
- stay of, CA 106(3)
- time and place, ETA 112(1)

Administration of Act, CA 109

Advance rulings, SOR/97-72, 1 SOR/2005-256

- application, CA 43.1(2)(a), SOR/97-72 4 to SOR/97-72 6
- declined, CA 43.1(2)(d), SOR/97-72 13
- defined, SOR/97-71 1, SOR/97-72 1
- eligibility, SOR/97-72 2
- free trade partner, goods imported from, SOR/97-72 2
- imported goods, SOR/98-49 2(a)
- insufficient information, SOR/97-72 5
- modification, CA 43.1(2)(b), SOR/97-72 14, SOR/97-72 16 to SOR/97-72 19
- NAFTA country, goods exported from, CA 43.1(1)(b)
- originating goods, CA 43.1(1)(a)
- postponed, CA 43.1(2)(d), SOR/97-72 13
- regulations, CA 43.1(2)
- request for review, CA 60(2)
- revocation, CA 43.1(2)(b), SOR/97-72 14, SOR/97-72 16 to SOR/97-72 19

Index

- Advance rulings (*cont'd*)
 - supplementary information, CA 43.1(2)(c)
 - unfavourable, SOR/97-72 8
- Agent**, CA 10(1)
 - of importer, SOR/86-944 3
 - regulations, CA 10(3)
- Agents' Accounting for Imported Goods and Payment of Duties**, SOR/86-944 1
- Agreement on Agriculture**, EIPA 5.3
- Agreement on Textiles and Clothing**, EIPA 5(1)(f)
- Agricultural goods**, CT 57(1)(a)
 - surtax order, CT 68
- Air carrier**
 - air transportation tax, *see* Air transportation tax
 - aviation rebate, *see* Aviation rebate
 - defined, ETA 68.4(1)
 - licence, application for, *see* Licence
 - licenced
 - records and books, *see* Records, books or documents
 - return, obligation to file, *see* Returns
 - telecommunication programming services tax, *see* Telecommunication programming services tax
- Air stores**, EIPA 3(a), EIPA 5(1)(c.1)
 - eligible air transportation service, ETA 68.4(1)
- Air transportation company**, SOR/86-873 6
- Air transportation tax**
 - adjustments, ETA 68.11
 - air carrier, ETA 68.11
- Aircraft**
 - drawback, *see* Drawback
 - election, ETA 173(2) to ETA 173(4)
 - lease, acquisition by way of, ETA 173(2) to ETA 173(4)
 - non-commercial, SOR/86-873 5(2)
 - reconstruction of, CT 89(3)(b)
 - regulations recommending definitions, CT 101(3)(b)
 - sales tax, *see* Sales tax
- Airport**, *see* Customs: facilities
- Alcohol**, *see also* Designated goods
 - abandoned or forfeited, CA 142.1(1)
 - restriction, CA 142.1(2)
 - duty on, EXA 122–139
 - malt liquor, CT 21(2)(a)
 - defined, CA 2(1.1)
 - special containers, EXA 77–86
 - specially denatured, CA 2
 - wine, *see* Wine
- Alteration**, SOR/98-52 1
- Ammunition**, EIPA 3(a), EIPA 5(1)(c.1), SOR/86-1065 15(4)
 - prohibited, SOR/86-1065 2, SOR/86-991 2
- Anti-dumping duty**, SIMA 3(1)(a), SIMA 4(1), SIMA 5
 - under \$10, SIMA 11(2)
 - amount of, SIMA 4(3)
 - cease, SIMA 9.4(2)
 - where final determination set aside, SIMA 9.2(1)
 - where investigation terminated, SIMA 9.3, SIMA 9.21(1)
 - where order rescinded, SIMA 9.1, SIMA 9.01(1)
 - where order set aside, SIMA 9(1)
 - Chile, SIMA 77
 - and countervailing duty payable, SIMA 10
 - imposition of, not in public interest, SIMA 45
 - interest on, SIMA 11(2)

Index

- Anti-dumping duty (*cont'd*)
 - no deduction, SIMA 25(2)
 - non-application, SIMA 7.1
 - paid on behalf of importer or purchaser, SIMA 26
 - recovery of, SIMA 81
 - reimposed, SIMA 9.4(1)
 - return of
 - order set aside or rescinded, SIMA 12(1)
 - return of part, order set aside or rescinded, SIMA 12(1.1)
 - review by Deputy Minister, SIMA 76.1(2)
 - when payable, SIMA 11(1)
- Apparel goods**, CT 71(1), CT 76(1)
 - increased quantities, CT 75(1)
- Appeals**
 - Canadian International Trade Tribunal, *see* Canadian International Trade Tribunal
 - certificate, ETA 86(6)
 - Excise Act, 2001, *see* Excise Act, 2001
 - extension of time, CA 97.52
 - legal proceedings, ETA 86(6)
 - of assessments, CA 97.49, CA 97.5, CA 97.51
 - of notice of arrears, *see* Notice
 - notice, Serving of, ETA 86(6)
 - purchaser, ETA 81.33
 - retention of amounts, ETA 86(6)
- Applicant, defined**, SOR/86-1065 2, SOR/86-1072 2
- Appraisal of goods**, CA 45(2)
 - basis of appraisal, CA 47(1), CA 47(2)
 - costs, determination of, SOR/86-792 6
 - deductive value, CA 51(2)
 - rejection of, CA 51(5)
 - importer request, CA 47(3)
 - price per unit, *see* Price per unit
 - primary basis of appraisal, CA 48(1)
 - quantity, CA 49(1)(b)
 - residual basis of appraisal, CA 47(4), CA 53
 - vendor and purchaser related, CA 48(2)
- Appraised goods**, *see* Goods
- Appraiser, qualified, defined**, SOR/98-48 1
- Appropriations**
 - manufacturer, ETA 23(10), ETA 52
 - producer, ETA 23(10), ETA 52
- Approved tariff**, *see* Tariffs
- Arbitration body**, *see* Subsidies Agreement
- Archaeological objects**, CPEIA 4(2)(a)
- Area control list**
 - amendment of, EIPA
 - defined, EIPA 2(1)
 - export permit, *see* Export permit
- Arms**, EIPA 3(a), EIPA 5(1)(c.1)
- Arm's length**, ETA 2(2.1)
 - persons dealing at, SIMA 2(4)
 - sale, defined, ETA 68.15(1), ETA 68.21(1), EXA 6
- Army stores**, EIPA 3(a), EIPA 5(1)(c.1)
- Arriving in Canada**, *see* Persons arriving in Canada
- Art, decorative**, CPEIA 4(2)(c)
- Artificial islands**, CEOAA 2(1)
- Artistic objects**, CPEIA 4(2)(a)
- Assembly costs**, *see* Imported goods
- Assessments**, ETA 81.1
 - agreement to delay proceedings, ETA 86(8)
 - amount owing, ETA 81.13(7)
 - amount payable, ETA 81.17(6)
 - appeal of, CA 97.52 to CA 97.58

Index

Assessments (*cont'd*)

- application to vacate direction, ETA 87(2)
- • burden of justifying, ETA 87(5)
- • continuation, ETA 87(7)
- • costs, ETA 87(8)
- • disposition, ETA 87(6)
- • hearing in private, ETA 87(4)
- • time, ETA 87(3)
- certificate, ETA 86(4)
- collection
 - • after, CA 97.47
 - • jeopardized, ETA 87
- credit allowable, ETA 81.15(8)
- defined, ETA 58.1(1)
- extension of time
- garnishments, CA 97.44, 97.47
- interest, ETA 81.16(4), CA 97.44(2)
- legal proceedings, ETA 86(4)
- liability not affected, ETA 81.12, CA 97.45
- notice of, ETA 81.13, CA 97.46
 - • penalty amount, *see* Penalty
 - • serving, ETA 86(4)
- objections, *see* Objections
- overpayments, ETA 81.13(7)
 - • deemed tax, ETA 81.39
 - • penalty, ETA 81.39(5) to ETA 81.39(10)
- payment by Minister on, ETA 81.14
- reconsideration of, ETA 81.15(5), ETA 81.38(2)
- refund
 - • interest on, ETA 81.38(8)
 - • of moneys paid in error, ETA 68
 - • payable, ETA 81.15(7)
- retention of amounts, ETA 86(4)
- sums not accessible, ETA 81.11
- tax payable, ETA 81.15(6)
- variation of, ETA 81.15(6) to ETA 81.15(9)

Assets, distribution of, ETA 81

Assignment

- of book debts, ETA 84(3)
- no proof of, ETA 105(7)

Assistant Deputy Minister of National Revenue Customs and Excise, SOR/86-1066 4

Atlantic manufactured tobacco, *see* Tobacco

Auction, public, SOR/86-1010 3, SOR/86-1010 5

Authorized person, defined, CA 107(2), SOR/95-418 2

Automatic firearms country control list, defined, EIPA 2(1)

Automobiles, *see* Vehicles

Automotive goods

- alternative staging regime, SOR/2020-155 19
- averaging for passenger vehicles, trucks, SOR/2020-155 16
- definitions, SOR/2020-155 12
- labour value content, SOR/2020-155 18
- product-specific rules of origin, vehicles and auto parts, SOR/2020-155 13
- roll-up of originating materials, SOR/2020-155 14
- RVC — VNM, SOR/2020-155 15
- RVC, other vehicles, SOR/2020-155 20
- steel and aluminum, SOR/2020-155 17

Automotive production goods

- release period, SOR/86-1062 10.1

Automotive service goods

- release period, SOR/86-1062 10.1

Aviation fuel, *see* Fuel

Aviation rebate, ETA 68.4

Bad debts, ETA 68.21(2), ETA 68.21(3)

- refunded amount, ETA 68.15(3), ETA 68.21(3)

Index

- Bad debts (*cont'd*)
- telecommunication programming services, ETA 68.15(2)
- Baggage**, SOR/86-1062 7(2)(b)
- Bankruptcy**, EXA 212–213
- administrator of estate, CA 10(2)
 - collections, CA 97.36–97.39
- Beer**, CT 21(2)(a), *see also* Designated goods
- defined, CA 2(1.1), SOR/86-1072 2
- Beneficiary country**, SOR/98-52 4
- defined, SOR/98-52 5(1)
- Bill of lading**, SOR/86-876 3
- duty free shop, SOR/86-1072 16(1)(a)(i)
- Billing period**
- defined, SOR/86-1062 2
- Blueprints imported for use in a construction project**, SOR/86-1062 14(1)(a), SOR/86-1062 14(2)
- Bonded warehouse**
- access to goods, CA 27
 - defined, CA 2(1)
 - duties, *see* Duties
 - exported, goods deemed to be, CT 89(3)(e)
 - forfeited goods, *see* Forfeiture
 - goods delivered, CA 19.1(1), CA 19(2)
 - goods removed from, CT 92(2)
 - licence for operation, *see* Licence
 - operator, liability of, CA 28(1)
 - release of goods, CA 31
 - ships' stores, *see* Ships' stores
 - tobacco products, *see* Tobacco
 - transporter, liability of, CA 20(2)(b)
 - unclaimed goods, *see* Goods
- Bonds, for release of goods**, CA 35
- Book debts, assignment of**, ETA 84(3)
- Border crossing point**
- defined, SOR/86-1072 2
 - duty free shop, *see* Duty free shop
- Break-bulk goods**, SOR/86-873 2
- Bridge**, *see* Customs: facilities
- British Preferential Tariff**, *see* Tariffs
- British ship**, *see* Vessel
- Brokerage, goods, in respect of**, CA 48(5)(a)(i)
- Bulk, defined**, SOR/98-48 1
- Bulk goods, defined**, SOR/98-48 2, SOR/2005-23 1
- Bus**, SOR/86-873 5(2)
- Business day, defined**, SOR/86-991 2, SOR/86-1062 2
- By-products, merchantable**, *see* Duties: refund of; Goods
- CCFTA**, *see* Canada-Chile Free Trade Agreement
- CIFTA**, *see* Canada-Israel Free Trade Agreement
- CIFTA Verification of Origin Regulations**, SOR/97-75 1 to SOR/97-75 8
- CITT**, *see* Canadian International Trade Tribunal
- CPAFTA Verification of Origin Regulations**, SOR/2016-146 1 to SOR/2016-146 12
- Canada Border Services Agency Act**
- agency, CBSAA 3–5
 - • annual report, CBSAA 15.1
 - • establishment of, CBSAA 3, 4
 - • expenditures, CBSAA 15
 - • mandate of, CBSAA 5
 - • powers of, CBSAA 12–14
 - • president and executive vice-president, CBSAA 7–10

Index

Canada Border Services Agency

Act (cont'd)

- definition, CBSAA 2
- human resources, CBSAA 11
- minister, CBSAA 6
- short title, CBSAA 1

Canada Post Corporation

- authorized to collect duties, CA 147.1(3)
- duties required, payment of, SOR/86-1062 8.3

Canada-Chile Free Trade Agreement

- Annex C-00-B, EIPA 5.2(1), EIPA 6.1(2)(b)
- Annex C-02.2
- apparel goods, CT 76(1)
- Appendix 5.1, CT 48
- Article C-06, SOR/97-72 14(a)(vi)
- commercial goods, SOR/86-1011 7, SOR/86-1011 8
- defined, CA 2(1), CT 2(1), EIPA 2(1)
- non-application of *Customs Tariff*, CT 71(1)
- preferential tariff treatment, *see* Tariffs
- textile goods, CT 76(1)

Canada-Israel Free Trade Agreement

- defined, CA 2(1), CT 2(1), EIPA 2(1)
- preferential tariff treatment, CA 2(1), CA 2(1.2), CA 74(1)(c.11)
- tariff item no. 9827.00.00, *see* Tariffs
- tariff rates, CT 50(1)

Canada-United States-Mexico

Agreement, *see* CUSMA — Canada-United States-Mexico Agreement

Canadian coast guard ship, SOR/96-40 2

Canadian Cultural Property Export

Control List, *see also* Control List

- applied and decorative art (Group IV)
 - terms, CRC c. 448 1
 - generally, CRC c. 448 2–6
- ethnographic material culture (Group II)

- generally, CRC c. 448 2
- terms, CRC c. 448 1
- fine art objects (Group V)
 - generally, CRC c. 448 2–7
 - terms, CRC c. 448 1
- military objects (Group III)
 - generally, CRC c. 448 2
 - terms, CRC c. 448 1
- musical instruments (Group VIII)
 - generally, CRC c. 448 2–4
 - terms, CRC c. 448 1
- objects recovered from soil or waters of Canada (Group I)
 - archaeology, CRC c. 448 4
 - mineralogy, CRC c. 448 2
 - palaeontology, CRC c. 448 3
 - terms, CRC c. 448 1
- scientific or technological objects (Group VI)
 - generally, CRC c. 448 2–4
 - terms, CRC c. 448 1
- textual records, graphic records and sound recordings (Group VII)
 - cartography, CRC c. 448 4
 - graphic records, CRC c. 448 3
 - iconography, CRC c. 448 6
 - photography, CRC c. 448 5
 - sound recordings, CRC c. 448 7–9
 - terms, CRC c. 448 1
 - textual records, CRC c. 448 2

Canadian Heritage Preservation

Endowment Account, CPEIA 36

Canadian International Trade Tribunal

- advice, rendering of, SIMA 37, SIMA 46
- annual report, CITTA 41, 42
- appeals, ETA 81.19, SIMA 61
 - decision of Commissioner, CA 67
 - disposition of, ETA 81.27
- payment by Minister, ETA 81.38

Index

- Canadian International Trade Tribunal (*cont'd*)
 - • to Federal Court of Appeal, CA 68
 - • to Federal Court — Trial Division, ETA 81.24, ETA 81.29(1)
 - • • material filed sent to Court, ETA 81.29(2)
 - • hearing of, ETA 81.26
 - • notice of, ETA 81.25
 - appropriate authority, SIMA 77.1(1), SIMA 77.01(1)
 - assessment or determination, ETA 81.19
 - • no decision from Minister, ETA 81.22
 - • reconsideration waived, ETA 81.21
 - assessment or reassessment varied, ETA 81.23
 - complaints by potential suppliers, CITTA 30.1–30.15
 - defined, ETA 58.1(1), SIMA 2(1)
 - definitive decision, SIMA 77.01(1)
 - establishment of, CITTA 3
 - extending time limit for objecting or appealing, ETA 81.32, CA 67.1
 - • limitation, ETA 81.32(6), CA 67.1(4)
 - • order, ETA 81.32(7), CA 67.1(4)
 - • procedure, ETA 81.32(2), CA 67.1(3)
 - • reasons, ETA 81.32(5), CA 67.1(2)
 - extension requests, CITTA 30.02–30.09
 - finding, SIMA 2(1), SIMA 61(3)
 - • rescinded, SIMA 76(5)
 - • review of, SIMA 76(2.1), SIMA 76(2.2)
 - • • completed, SIMA 76(4), SIMA 76(4.1), SIMA 76(4.3)
 - • • not initiated, SIMA 76(3.1)
 - • • United States goods, SIMA 76(4.2)
 - • • warranted, SIMA 76(3)
 - inquiry, CT 75(1), CT 76(1), CITTA 18–30.012
 - • dumping of goods, SIMA 42, SIMA 44, CITTA 26(4), (5)
 - • further inquiry, CITTA 30
 - • recommencement of, SIMA 44, CITTA 28(2)
 - • subsidizing of goods, SIMA 42, CITTA 26(4), SIMA 44
 - intervenors, CITTA 30.17
 - membership, CITTA 3
 - new order or finding, SIMA 9.4(3), SIMA 13
 - notice of appeal, SIMA 61(2)
 - order, SIMA 2(1), SIMA 61(3)
 - • dumping of goods, SIMA 43
 - • rescinded, SIMA 76(5)
 - • review of, SIMA 76(2.1), SIMA 76(2.2)
 - • • completed, SIMA 76(4), SIMA 76(4.1), SIMA 76(4.3)
 - • • not initiated, SIMA 76(3.1)
 - • • United States goods, SIMA 76(4.2)
 - • • warranted, SIMA 76(3)
 - • subsidizing of goods, SIMA 43
 - proceedings, termination of, SIMA 47(1)
 - • Chile, SIMA 47(2)
 - • notice of termination, SIMA 47(3)
 - recommendations, CITTA 30.18
 - references to, CA 70
 - re-hearings, SIMA 76(2)
 - ruling requested to ascertain which importer is importer of goods in, SIMA 90 to SIMA 95
 - • rules, SIMA 91
 - surge complaint, CITTA 30.01–30.012
 - undertaking
 - • acceptance of, SIMA 49
 - • amendment of, SIMA 54
 - • decision referred back, SIMA 53.1
 - • expiration, SIMA 53(2) to SIMA 53(4)
 - • procedure, SIMA 50
 - • renewal, SIMA 53(1)
 - • review, SIMA 53(1)

Index

- Canadian International Trade Tribunal (*cont'd*)
 - • terminated, SIMA 4(2), SIMA 51, SIMA 52
 - • time period, SIMA 50.1
 - • violated, SIMA 3(2)
- Canadian International Trade Tribunal Act**
 - application, CITTA 2.1
 - Canadian International Trade Tribunal, CITTA 3–17
 - China, safeguard measures in respect of, CITTA 30.2–30.26
 - complaints by potential suppliers, CITTA 30.1–30.19
 - complaints under, CT 75(1), CT 76(1)
 - definitions, CITTA 2
 - inquiries, CITTA 18–30.012
 - • extension inquiries, CITTA 30.02–30.09
 - Korea, safeguard measures in respect of, CITTA 30.27–30.32
 - regulations made under paragraph 40(b), EIPA 4.2(2)
 - reviews, CITTA 18–30.012
 - safeguard measures
 - • China, re, CITTA 30.2–30.26
 - • Korea, re, CITTA 30.27–30.32
 - suppliers, complaints by potential, CITTA 30.1–30.19
- Canadian Secretary**, *see* North American Free Trade Agreement Implementation Act
- Canadian ship**, *see* Vessel
- Canadian waters, restriction of**, CA 2(2), CT 8
- Canadian-controlled private corporation**, *see* Corporation
- Canadian-owned, defined**, CEOAA 2(1)
- Cannabis**, EXA 158.01–158.39
- Cap-des-rosiers**, CA 2(1)
- Capital real property**, *see* Capital property
- Cargo containers**, *see* Containers
- Carriers**
 - bringing property into a province, ETA 220.02
 - defined, ETA 68.4(1), SOR/86-1065 2, SOR/98-48 1, SOR/2005-23 1
 - fuel tax rebate, *see* Fuel tax rebate
 - reporting, SOR/2005-23 9, SOR/2005-23 10, SOR/2005-23 11, SOR/2005-23 12, SOR/2005-23 13
 - telecommunication, *see* Telecommunication carrier
 - telecommunication licences, *see* Licence
 - transfer of goods from one to another, SOR/86-876 2(2)
- Casual goods**
 - accounting for, SOR/86-1062 5
 - courier authorized to account for, *see* Courier
 - defined, SOR/86-1062 2, SOR/95-418 2, SOR/98-52 1, SOR/2020-156 1
 - imported by courier, SOR/86-1062 7.3
 - preferential tariff treatment, *see* Tariff
 - rules of origin, SOR/2020-156
- CCOFTA**
 - preferential tariff treatment, SOR/2013-217 9
- Certificate**
 - assets, distribution of, ETA 81
 - deemed exportation of goods, CT 89(3)(f), CT 90
 - exported goods, SOR/86-1001 5
 - income tax, CPEIA 33
 - non-profit organization, ETA 68.24(2) to ETA 68.24(8)
- Certificate of default**, ETA 83
 - costs, ETA 83(3)

Index

- Certificate of default (*cont'd*)
 - restriction, ETA 86(2)
- Certificate of origin**
 - Arabic, SOR/98-52 10(1)(a), SOR/98-52 11
 - defined, CA 2(1)
 - English, SOR/98-52 6
 - exported goods, CA 97.1, SOR/97-71 3, SOR/97-71 4
 - completion of, SOR/97-332 3, CA 35.1(3.1)
 - French, SOR/98-52 6, SOR/98-52 10(1)(a)
 - Hebrew, SOR/98-52 10(1)(a), SOR/98-52 11
 - identical goods, SOR/98-52 12
 - Israel, SOR/98-52 10(2)
 - notification of correct information, CA 97.2(3)
 - provision of copy, CA 97.1(2)
 - refund of duties, application for, SOR/98-48 19, SOR/98-48 22
 - single importation, SOR/98-52 12
 - Spanish, SOR/98-52 7
- Certification of Origin of Goods Exported to a Free Trade Partner**, SOR/97-332 1 to SOR/97-332 5
 - coming into force provision, SOR/97-332 5
- Certified institution**
 - defined, ETA 68.24(1)
- Charity**
 - defined, ETA 68.24(1)
- Chassis**, ETA 2(4.1), ETA 2(4.2)
- Chief officer of customs**, *see* Customs officers
- Chile**
 - advance ruling, SOR/97-72 14
 - contribute importantly, EIPA 4.2(1)
 - customs administration, SOR/97-333 4(1)(a)(ii)
 - defined, CA 2(1), CT 2(1), EIPA 2(1), IILA 2
 - goods exported from, advance rulings, CA 43.1(1)(b)
 - goods of, SIMA 77
 - imported goods, CT 5, EIPA 2(2), EIPA 6.1(2)
 - preferential tariff treatment, *see* Tariffs
 - surge, EIPA 4.2(1)
- China**, CITTA 30.2–30.26
- Citizenship, regulations**, CA 30
- CJFTA**
 - preferential tariff treatment, SOR/2014-283 9
- Clock movement**, ETA 23(11)
- Coasting trade**, CEOAA 9, CEOAA 10(1)
- Collection agreement, Minister and Canada Post Corporation**, CA 147.1
- Collection Polices**, IC98-1R7
- Collections**, CA 97.21 to CA 97.58
 - amalgamations, CA 97.4
 - assessment before, CA 97.47
 - bankruptcies, CA 97.36 to CA 97.39
 - garnishment, CA 97.28, CA 97.44, CA 97.47
 - jeopardized, ETA 87
 - restrictions, CA 97.34
 - seizure of property, CA 97.3 to 97.32
 - winding-up, CA 97.41
- Commercial activity**
 - financial services, *see* Financial services
 - foreign convention, supply of admission, *see* Convention
 - imported taxable supply, ETA 217(a)(i)
- Commercial fishing vessel**, *see* Vessel
- Commercial goods**
 - accounting for, SOR/86-1062 6
 - defined, ETA 212.1(1), SOR/86-991 2, SOR/86-1011 2, SOR/86-1062 2,

Index

Commercial goods (*cont'd*)

SOR/92-414 2, SOR/97-71 1, SOR/98-52 1, SOR/86-833 2, SOR/2003-323 1, SOR/2005-23 1

- export of, *see* Exported goods
- imported, ETA 220.07
- • by courier, SOR/86-1062 7.2
- • as mail, SOR/86-1062 8(a), SOR/86-1062 8.2(d)
- interim accounting, SOR/86-1062 12(1)(a), SOR/86-1062 13
- People's Republic of China, SOR/98-52 4(5)
- preferential tariff treatment, *see* Tariff
- prescribed information not available, SOR/86-1062 12(1)
- records kept in respect of, *see* Records, books or documents
- release of, SOR/86-1062 9, SOR/86-1062 10, SOR/86-1062 10.1
- series of importations, SOR/98-52 10(4)(1)
- storage charges, SOR/86-991 4
- unable to account for, SOR/86-1062 12(1)

Commercial invoice, SOR/86-1062 6, SOR/98-52 10(4)(a)(i)

Commercial passenger conveyances

- defined, SOR/2003-323 1
- exceptions to presentation under subs. 11(1) of Customs Act, SOR/2003-323 2(1)
- exception to subs. 11(3) of Customs Act, SOR/2003-323 3(1)

Commercial vessel, *see* Vessel

Commissioner

- appropriate authority, SIMA 77.01(1), SIMA 77.1(1)
- definitive decision, SIMA 77.01(1), SIMA 77.1(1)
- information provided to, SIMA 83 to SIMA 84

- • confidential, SIMA 85 to SIMA 88
- powers, duties and functions of, CA 2(3) to CA 2(4), CA 60 to CA 61, SIMA 2(9)

Commissions, SOR/86-792 5

- goods in respect of, CA 48(5)(a)(i)

Committee, *see* Subsidies Agreement

Communication of information, CA 107

- disclosure, SIMA 82 to 88
- offence, SIMA 96.4
- passenger information, CA 107.1
- • prescribed classes of persons, SOR/2003-219 2
- • prescribed condition, SOR/2003-219 4
- • prescribed information, SOR/2003-219 3

Competent authority, defined, SOR/98-48 1

Compound interest, *see* Interest

Computed value, *see* Goods

Comprehensive and Progressive Agreement for Trans-Pacific Partnership, (CPTPP), CA 2(1), CT 2(1), EIPA 2(1)

- certificate of origin, CA 97.1(1.1)

Consignment goods, SIMA 29(2)

Consolidated Revenue Fund, ETA 95(1)

Construction costs, *see* Imported goods

Construction project

- plans, drawings or blueprints imported

for use in, SOR/86-1062 14(1)(a), SOR/86-1062 14(2)

- termination of, SOR/86-1062 14(2)(c)(i)

Consumption tax, *see* Sales tax

Containers, SOR/86-1001 11

- cargo containers
- • Canada, built in, SOR/86-873 5(1)(d)

Index

- Containers (*cont'd*)
 - defined, SOR/86-873 2
 - foreign based, SOR/86-873 5(1)(c)
 - special, SOR/86-1065 2
- Continental shelf**
 - designated goods, CEOAA 3, CEOAA 5(1)(a), CEOAA 6(1)
 - goods removed and returned, CEOAA 8
 - leased goods, CEOAA 5(2)(a), CEOAA 6(2)
- Control**
 - deemed, SIMA 2(1.3), SIMA 31(5)
- Control list**, *see also* Cultural Property Export Control List
 - automatic firearms, EIPA 4.1
 - deeming provisions, CPEIA 4(4)
 - defined, CPEIA 2
 - establishment of, CPEIA 4, EIPA 3 to 4.1
 - exclusions, CPEIA 4(3)
 - expert examiner, CPEIA 9 to CPEIA 11
 - export, EIPA 4
 - export of objects on, CPEIA 40
 - export permit not issued, CPEIA 8(1)
 - import, *see* Import control list
 - national importance, object of, CPEIA 11(3)
 - object not included, CPEIA 8(2), CPEIA 10
- Convention**
 - amounts payable
 - determination of, CA 124(3)
 - limitation, CA 126.1, CA 127
 - arriving in, Canada, CA 11(2), (4)
 - commercial, SOR/2003-219 1
 - commercial passenger, SOR/86-873 5(3), SOR/86-873 7
 - customs office, presentation to, CA 11(3)
 - customs officers stationed on, *see* Customs officers
- defined, CA 2(1)
 - exported goods, SOR/86-1001 6
 - foreign based, SOR/86-873 5(1)(b)
 - forfeiture, *see* Forfeiture
 - goods, unloading of, CA 14
 - importing goods, CA 12(5)
 - military, SOR/86-1001 6
 - non-commercial passenger conveyance, SOR/2003-323 1
 - regulations, CA 12.01
 - regulations contravened, CA 111(1)
 - seized, CA 110(1)(b), CA 110(2), CA 111(3)
 - amounts demanded, CA 133(5)
 - cancels notice, CA 125
 - decision of Minister, request for, CA 129(1)
 - Deputy Minister, report to, CA 128
 - fate of goods, CA 133
 - Minister, decision of, CA 131 to CA 133
 - no contravention, CA 132
 - notice, CA 110(3)
 - returned, CA 118, CA 133(3)
 - ships' stores, *see* Ships' stores
- Corporation**
 - amalgamations, *see* Amalgamations
 - Canadian-controlled private, ETA 68.4(1)(1.1)
 - carrying on business in Canada, ETA 4(3)
 - fines, ETA 82(4)
 - insurance, ETA 3
 - not related, ETA 68.4(1)(1.1)
 - officers of
 - commission of an offence, CA 158, ETA 95(3)
 - penalties, ETA 82(4)
- Cosmetics**
 - defined, ETA 2(1)

Index

Cost, direct, *see* General expenses

Countervailing duty, SIMA 2(6), SIMA 3(1)(b), SIMA 4(1), SIMA 5

- amount of, SIMA 4(3)
- and anti-dumping duty payable, SIMA 10
- cessation of, SIMA 9.4(2)
- • where final determination set aside, SIMA 9.2(1)
- • where investigation terminated, SIMA 9.3, SIMA 9.21(1)
- • where order rescinded, SIMA 9.1, SIMA 9.01(1)
- • where order set aside, SIMA 9(1)
- customs officer, determination by, SIMA 56(1) to SIMA 56(2)
- determination, final, SIMA 58(1)
- imposition of
- • not in public interest, SIMA 45
- • by order, SIMA 7(1)
- interest on, SIMA 11(2)
- no deduction, SIMA 25(2)
- non-application, SIMA 7.1
- not to exceed subsidy, SIMA 7(2)
- provisional, SIMA 8
- recovery of, SIMA 81
- re-determination, SIMA 56(1.01) to SIMA 56(1.1), SIMA 59
- • effect of, SIMA 60
- • final, SIMA 58(1)
- • interest on amounts owing, SIMA 62.1(1)
- • permissive, SIMA 59(1)
- • request for, SIMA 58(2), SIMA 59(1.1)
- reimposed, SIMA 9.4(1)
- return of
- • clerical or arithmetical, SIMA 12(2), SIMA 12(3)
- • order set aside or rescinded, SIMA 12(1)

- return of part, order set aside or rescinded, SIMA 12(1.1)
- review by Deputy Minister, SIMA 76.1(2)
- under \$10, SIMA 11(2)
- when payable, SIMA 11(1)

Country, definition of, CT 2(1)

- amended, CT 132(1)(b)

Country of export, *see* Dumped goods

Country of origin

- determination for purpose of marking goods (CUSMA countries), SOR/94-23
- determination for purpose of marking goods (non-CUSMA countries), SOR/94-16

Courier

- authorization
- • to account for casual goods, SOR/95-418 3(1)
- • application for, SOR/95-418 3(2)
- • revoked, SOR/95-418 3(2), SOR/95-418 4 to SOR/95-418 6
- bonded, SOR/95-418 3(1)(a), SOR/95-418 3(2)(a)
- business office or name, change in, SOR/95-418 10
- casual goods, authorized to account for, SOR/95-418 3
- casual goods imported by, release of, SOR/86-1062 7.3
- commercial goods imported by, release of, SOR/86-1062 7.2
- defined, CA 2(1), SOR/86-1062 2, SOR/95-418 2
- goods imported by, release of, SOR/86-1062 7.1
- legal name, change in, SOR/95-418 10
- ownership of business, change in, SOR/95-418 10
- priority courier services, defined, SOR/92-414 2

Index

- Courier (*cont'd*)
 - records, *see* Records, books or documents
- Court, defined**, CA 71(2), CA 138(5)
- Court of Appeal, defined**, CA 149(2)
- CPFTA**
 - preferential tariff treatment, SOR/2013-216 9
 - closely related group, *see* Closely related group
- CPTPP country**, CA 2(1), EIPA 2(1)
- Crew**, *see* Conveyance; Freight train
- Cryptoassets**
 - acquisition for mining activities, ETA 188.2(2)
 - cryptoasset, ETA 188.2(1)
 - exception, ETA 188.2(5)
 - mining activity, ETA 188.2(1)
 - mining group operator, ETA 188.2(1)
 - mining group, ETA 188.2(1)
 - mining payment, ETA 188.2(1), ETA 188.2(4)
 - use for mining activities, ETA 188.2(3)
- Cultural gifts**, CPEIA 32
- Cultural property**
 - designation of, CPEIA 38
 - foreign, CPEIA 37
 - foreign cultural property, defined, CPEIA 37(1)
 - illegal imports, *see* Imported goods
 - purchase of, CPEIA 35
 - tax issues, CPEIA 32–33.1
- Cultural property agreement, defined**, CPEIA 37(1)
- Cultural Property Export and Import Act**
 - offences, CPEIA 40 to 44
 - punishment, CPEIA 45 to 48
- Currency**
 - conversion, SOR/2020-155 2(1)
 - forfeiture, PCTFA 23–31
- CUSMA — Canada-United States-Mexico Agreement**
 - casual goods, rules of origin regulations, SOR/2020-156
 - CUSMA country definitions
 - country, CA 2(1), CITTA 2(2), EIPA 2(1), SIMA 2(1), SOR/94-16 1, SOR/94-23 2(1), SOR/2020-155 1(1), SOR/2020-157 1
 - CUSMA country secretary, SIMA 77.01(1)
 - government of a CUSMA country, SIMA 2(1)
 - defined, CA 2(1), EIPA 2(1), SIMA 2(1)
 - dispute settlement re goods of CUSMA country, SIMA 77.01–77.038, SOR/84-927 36.01–36.07
 - action on decision of panel, SIMA 77.016
 - definitions, SIMA 77.01(1)
 - establishment of panels, SIMA 77.013-77.014
 - extraordinary challenge proceeding, SIMA 77.017–77.02
 - members of panel, SIMA 77.021-77.022
 - offence, SIMA 77.034
 - regulations, SIMA 77.035–77.036
 - request for review, SIMA 77.011-77.012
 - review by panel, SIMA 77.015
 - review by special committee, SIMA 77.023–77.033
 - duty evasion, CA 42.5–42.7
 - export charges on certain dairy products, EIPA 6.2(5)
 - inquiries, CITTA 20.01
 - rules of origin regulations, SOR/2020-155
 - surge in goods imported

Index

- CUSMA — Canada-United States-Mexico Agreement (*cont'd*)
- • defined, CT 54, CITTA 30.01(1), EIPA 4.2(1)
 - • filing of complaint, CITTA 30.01(2)
 - tariff preference regulations, SOR/2020-157

Customs

- administration, SOR/97-333 1, SOR/97-333 5, SOR/2016-146 1
- • Chile, SOR/97-333 4(1)(a)(ii)
- administration, defined, CA 42.3(1)
- chief officer of, *see* Customs officers
- duty, *see* Duties
- facilities, CA 6(1)
- • Canada *Labour Code*, CA 6(4)
- • costs, liability for, CA 6(6)
- • Ministerial powers, CA 6(5)
- • Ministerial rights, CA 6(2)
- • posting of signs on, CA 6(2)(b)
- • regulations, right to make, CA 6(3)
- federal customs laws, defined, CEOAA 2(1)
- invoice, SOR/86-1062 6
- laws, CEOAA 2(1)
- office, *see* Customs office
- officers, *see* Customs officers
- warehouse, unclaimed goods, CA 37(1)

Customs Act

- administration of, CA 168
- application of, CA 7, ETA 103
- application of powers under, CPEIA 51
- commencement of, CA 214
- contravention of, *see* Forfeiture
- designated provisions, SOR/2002-336 Schedule 1 Part 1
- former Act
- • amounts owing under, CA 169(3)
- • defined, CA 169(1)
- • goods detained under, CA 169(4)

- • pending proceedings under, CA 169(2)
- forms, prescribed, CA 8
- *Service Fees Act*, CA 11.1

Customs and Excise Offshore Application Act, special rules, CEOAA 7, CEOAA 8

Customs Bonded Warehouses Regulations

- designated provisions, SOR/2002-336 Schedule 2 Part 2

Customs brokers, SOR/86-944 3(a)

- accounting documents, SOR/86-1067 14(c)
- address, change of, SOR/86-1067 14(a)(i)
- books of account, *see* Records, books or documents
- business name, change of, SOR/86-1067 14(a)(ii)
- corporation qualified, SOR/86-1067 3(3)
- directors of corporation, change in, SOR/86-1067 14(a)(iv)
- individual qualified, SOR/86-1067 3(1)
- laws and procedures, knowledge of, SOR/86-1067 4
- legal name, change of, SOR/86-1067 14(a)(ii)
- licence, *see* Licence
- partnership qualified, SOR/86-1067 3(2)
- • composed of corporations, SOR/86-1067 3(2)(b)
- professional examination, SOR/86-1067 4(1)(b)
- • application, SOR/86-1067 16(a)
- • fee, SOR/86-1067 16(b)
- • time and place of, SOR/86-1067 15
- prohibition, CA 9(4)
- qualifications, prescribed, SOR/86-1067 3
- qualifying examination, SOR/86-1067 4(1)(a)
- • application, SOR/86-1067 16(a)

Index

Customs brokers (*cont'd*)

- • fee, SOR/86-1067 16(b)
- • time and place of, SOR/86-1067 15
- records, *see* Records, books or documents
- regulations, CA 9(5)
- transaction of business as, SOR/86-1067 14

Customs Brokers Licensing Regulations, SOR/86-1067 1

- designated provisions, SOR/2002-336 Schedule 1 Part 3

Customs controlled area

- access, SOR/2013-127 2
- designated area, CA 11.2
- entry prohibited, CA 11.3
- non-intrusive examination of goods, SOR/2013-127 6
- presentation, CA 11.4, SOR/2013-127 3
- regulations, CA 11.5
- reporting, CA 11.4, SOR/2013-127 3
- search of persons, SOR/2013-127 4-5

Customs D Memoranda, SOR/84-927 Part III

Customs office

- arrival in Canada, CA 11(1), (3)
- defined, CA 2(1)
- deposits with, SOR/86-1062 14(1)(b), SOR/86-1062 14(2)(b)
- designated, CA 5
- • defined, SOR/86-873 2, SOR/2003-323 1
- forfeited goods, *see* Forfeiture
- goods, disposition of, *see* Goods
- goods not removed from, SOR/86-991 3
- release of goods, CA 31
- statistical code for goods, CA 19.1, CA 32.1
- tobacco products, SOR/86-991 3(4)
- transporter, liability of, CA 20(2)(b)
- unclaimed goods, *see* Goods

Customs officers

- access to goods, CA 21, CA 27
- action against, ETA 111
- • limitation of, CA 106(1)
- agreements, carrying out, CA 105
- aid, power to call in, CA 104
- amends tendered, ETA 113
- application of powers under *Customs Act*, EIPA 25
- audits, SOR/86-1011 4
- chief officer of customs
- • defined, SOR/86-873 2, SOR/86-1010 2, SOR/86-1012 2, SOR/86-1062 2, SOR/86-1064 2, SOR/86-1065 2, SOR/86-1066 2, SOR/86-1067 2, SOR/86-1072 2, SOR/2005-23 1
- • public notice of application for licence, SOR/86-1067 8
- controlled goods, detention of, CA 101
- custody of things seized, CA 114
- defined, CA 2(1), SOR/98-44 1
- deposits with, SOR/86-1062 14(1)(b), SOR/86-1062 14(2)(b)
- designated officer, CA 163.4, CA 163.5, SIMA 2(1)
- determination by, countervailing duty, *see* Countervailing duty
- duties of, CPEIA 50
- • *Export and Import Permits Act*, EIPA 24
- examination of goods, CA 99
- goods subject to seizure, custody of, CA 103
- hindering, CA 153.1, CA 160.1, CA 101
- illegally imported goods, disposition of, CA 102
- powers of, CA 98 to CA 105
- • mixed traffic corridor, CA 99.5
- search, power to, CA 98
- services performed by, SOR/86-1012 3 to SOR/86-1012 7

Index

- Customs officers (*cont'd*)
 - • charges, SOR/86-1012 4 to SOR/86-1012 5
 - • transportation, accommodation and meals, SOR/86-1012 6
 - stationed on conveyance, CA 100
- Customs service provider**, SOR/2005-23 1
 - reporting, SOR/2005-23 14
- Customs Sufferance Warehouses Regulations**, SOR/86-1065 1
 - designated provisions, SOR/2002-336 Schedule 1 Part 4
- Customs Tariff**, *see also* Tariffs
 - administration, CT 12
 - coming into force provision, CT 214
 - designated provisions, SOR/2002-336 Schedule 2 Part 1
 - enforcement, CT 12
 - former Act, CT 137
 - headings and subheadings, interpretation, CT 11
 - interest
 - • compounded, CT 124
 - • prescribed rate, CT 125
 - • waiver of, CT 126(1)
 - interest on interest, CT 126(2)
 - item No. 9804.20.00, SOR/86-873 5(2)
 - item No. 9813.00.00, SOR/86-873 5(1)(d)
 - item No. 9814.00.00, SOR/86-873 5(1)(d)
 - regulations, CT 99, CT 100, CT 129, CT 132, CT 133
 - • designated provisions, SOR/2002-336 Schedule 2 Part 1
 - retroactive order, SOR/98-48 31(a)
 - transitional provisions, CT 137 to CT 146
 - words and expressions, CT 4
- Death, administrator of estate**, CA 10(2)
- Debts due to Crown**, CT 116, ETA 82
 - duties, relief or remission from, CT 118(3)
 - relief or remission from, CT 121(2), CT 122(2)
 - • interest, CT 123(3) to CT 123(6)
- Declaration of origin**, CA 32.2
- Declarations**
 - correction to, CA 32.2(2) to CA 32.2(5)
 - forms, CA 8
- Decorative art**, CPEIA 4(2)(c)
- Deductive value**, *see* Goods
- Defendants**
 - plea, ETA 112(2)
 - probable cause, ETA 114
- Definitions**
 - accessories, spare parts, tools, or instructional or other information materials, SOR/2020-155 1(1)
 - accredited representative, EXA 2
 - Act (*Customs Act*), SOR/86-792 2, SOR/86-873 2, SOR/86-944 2, SOR/86-946 2, SOR/86-991 2, SOR/86-1010 2, SOR/86-1011 2, SOR/86-1028 2, SOR/86-1062 2, SOR/86-1064 2, SOR/86-1065 2, SOR/86-1066 2, SOR/86-1067 2, SOR/86-1072 2, SOR/95-418 2, SOR/97-71 1, SOR/97-72 1, SOR/97-333 1, SOR/98-44 1, SOR/98-45 1, SOR/98-46 1, SOR/98-48 1, SOR/98-49 1, SOR/98-50 1, SOR/98-52 1, SOR/2003-219 1, SOR/2003-323 1, SOR/2004-129 1, SOR/2005-23 1, SOR/2016-146 1, SOR/2020-157 1
 - action, CT 77.6(1)
 - added property, EIPA 5.4(1)
 - additional vaping duty, EXA 2
 - adjusted to exclude any costs incurred in the international shipment of the good, SOR/2020-155 1(1)
 - adjustment, ETA 70.1(1)

Index

Definitions (*cont'd*)

- advance ruling, SOR/97-71 1, SOR/97-72 1
- aftermarket part, SOR/2020-155 12
- Agency, ETA 2(1), CA 2(1), CBSAA 2, EXA 2
- Agreement, SOR/2020-155 1(1)
- air carrier, ETA 68.4(1)
- alcohol, EXA 2
- all-terrain vehicle, SOR/2020-155 12
- American Secretary, SIMA 77.1(1), SOR/84-927 36.01
- amount of subsidy, SIMA 2(1)
- amount owing, ETA 81.13(7), ETA 81.15(11)
- amount payable, ETA 81.17(6)
- annual purchase value, SOR/2020-155 12
- applicable change in tariff classification, SOR/2020-155 1(1)
- applicant, SOR/86-1065 2, SOR/86-1072 2
- application, ETA 72(1)
- appropriate authority, SIMA 77.1(1), SIMA 77.01(1)
- approved formulation, EXA 2
- aquaculture, SOR/2020-155 1(1)
- arbitration body, SIMA 2(1)
- area control list, EIPA 2(1)
- arm's length sale, ETA 68.15(1), ETA 68.21(1)
- assessment, ETA 58.1(1), EXA 2
- associated persons, SIMA 2(2)
- authorization, SOR/2003-323 1
- authorized hours, CRC, c. 478 2
- authorized person, SOR/95-418 2, SOR/2003-323 1
- automatic firearms country control list, EIPA 2(1)
- average base hourly wage rate, SOR/2020-155 12
- aviation fuel, ETA 68.4(1)
- aviation rebate limit, ETA 68.4(1)
- avoidance planning, section 325, ETA 285.03(1)
- avoidance transaction, section 325, ETA 285.03(1)
- bank, ETA 2(1)
- beer, CA 2(1.1), EXA 2
- billing period, SOR/86-1062 2
- bonded warehouse, CA 2(1)
- books, SOR/2020-155 1(3)(f)
- border crossing point, SOR/86-1072 2
- break-bulk goods, SOR/86-873 2
- • in bulk, ETA 69(1)
- bulk, SOR/98-48 1, EXA 2
- bulk goods, SOR/98-48 2, SOR/2005-23 1
- business, CA 97.37(1)
- business day, SOR/86-991 2, SOR/86-1062 2
- calendar quarter, EXA 159.2(1)
- CCFTA, CA 2(1), CT 2(1), EIPA 2(1)
- CCRFTA, CA 2(1), CT 2(1), EIPA 2(1)
- CEFTA, CA 2(1)
- CIFTA, CA 2(1), CT 2(1), EIPA 2(1)
- CUFTA, CA 2(1)
- CUKTCA, CA 2(1), EIPA 2(1)
- CUKTCA beneficiary, CT 2(1), EIPA 2(1), IILA 2
- CUSMA, CA 2(1), EIPA 2(1)
- CUSMA country, CA 2(1), CITTA 2(2), EIPA 2(1), SIMA 2(1), SOR/94-16 1, SOR/94-23 2(1), SOR/2020-155 1(1), SOR/2020-157 1
- CUSMA country secretary, SIMA 77.01(1)
- Canada-EFTA Free Trade Agreement, CT 2(1)
- Canada-United Kingdom Trade Continuity Agreement, CT 2(1)
- Canada-United States-Mexico Agreement, CT 2(1), SIMA 2(1)
- Canadian Secretary, SIMA 2(1)

Index

Definitions (*cont'd*)

- Canadian ship, CEOAA 2(1)
- Canadian-owned, CEOAA 2(1)
- cannabis, EXA 2
- cannabis duty, EXA 2
- cannabis excise stamp, EXA 2
- cannabis licensee, EXA 2
- cannabis plant, EXA 2
- cannabis product, EXA 2
- cargo container, SOR/86-873 2
- carrier, ETA 68.4(1), SOR/86-1065 2, SOR/98-48 1, SOR/2005-23 1
- casual goods, SOR/86-1062 2, SOR/95-418 2, SOR/98-52 1
- certificate of origin, CA 2(1)
- certified institution, ETA 68.24(1)
- chairperson, CITTA 2
- Chapter, SOR/2020-155 1(3)(a)
- charity, ETA 68.24(1)
- chief officer of customs, SOR/86-1010 2, SOR/86-1012 2, SOR/86-1062 2, SOR/86-1064 2, SOR/86-1065 2, SOR/86-1066 2, SOR/86-1067 2, SOR/86-1072 2, SOR/2005-23 1
- Chile, CA 2(1), CT 2(1), EIPA 2(1), IILA 2
- cigarette, EXA 2
- class of motor vehicles, SOR/2020-155 12
- Columbia, CA 2(1), CT 2(1), EIPA 2(1)
- commercial carrier, SOR/2003-219 1
- commercial conveyance, SOR/2003-219 1
- commercial driver, SOR/2003-323 1
- commercial goods, SOR/86-991 2, SOR/86-1011 2, SOR/86-1062 2, SOR/92-414 2, SOR/97-71 1, SOR/98-52 1, SOR/86-873 2, SOR/2003-323 1, SOR/2005-23 1
- commercial highway conveyance, SOR/2003-323 1
- commercial passenger conveyance, SOR/2003-323 1
- Commissioner, EIPA 2(1), ETA 2(1), EXA 2
- committee, SIMA 2(1), SIMA 77.1(1), SIMA 77.01(1)
- common law partner, CA 97.24(17), EXA 297(0.1), SLITA 2(1)
- common law partnership, CA 97.24(17)
- competent authority, SOR/98-48 1, SOR/2013-216 1, SOR/2013-217 1, SOR/2014-283 1
- complete motor vehicle assembly process, SOR/2020-155 12
- computed value, CA 45(1)
- contribute importantly, CT 54, EIPA 4.2(1)
- control list, CPEIA 2
- conveyances, CA 2(1)
- corporate aircraft, SOR/2003-323 1
- corporation, CA 147.1(1)
- cosmetics, ETA 2(1)
- cost, SIMA 16(3)
- Costa Rica, CA 2(1), CT 2(1), EIPA 2(1), IILA 2
- costs incurred in packing, SOR/2020-155 1(1)
- country, CT 2(1), IA2(1)
- country of export, SIMA 2(1)
- courier, CA 2(1), SOR/86-1062 2, SOR/95-418 2
- court, CA 71(2), CA 138(5)
- Court of Appeal, CA 149(2), CA 140(2)
- CSA carrier, SOR/86-873 2
- CSA importer, SOR/86-873 2
- cultural property agreement, CPEIA 37(1)
- CUSMA country, SOR/94-16 1, SOR/94-23 2(1), SOR/2020-155 1(1), SOR/2020-157 1
- customs administration, CA 42.3(1), SOR/97-333 1, SOR/2004-129 1, SOR/2013-214 1, SOR/2013-216 1, SOR/2013-217 1, SOR/2014-283 1, SOR/2016-146 1

Index

Definitions (*cont'd*)

- customs bonded carrier, EXA 2
- customs bonded warehouse, EXA 2
- customs bonded warehouse licensee, EXA 2
- customs controlled area, SOR/2013-127 1
- customs duty, CT 2(1), CT 80, CT 94
- customs information, CA 107(1)
- customs invoice, SOR/86-1062 2
- customs office, CA 2(1)
- customs service provider, SOR/2005-23 1
- Customs Valuation Agreement, SOR/2020-155 1(1)
- customs value, SOR/2020-155 1(1)
- days, SOR/2020-155 1(1)
- debtor, CA 97.21
- deductive value, CA 45(1)
- definitive decision, SIMA 77.1(1), SIMA 77.01(1)
- Deputy Minister, CRC c. 478 2
- designated customs office, SOR/86-873 2, SOR/2003-323 1
- designated goods, CA 2(1), CA 109.2(1), CEOAA 2(1)
- designated holding area, SOR/86-873 2, SOR/2003-323 1
- designated officer, SIMA 2(1), SOR/95-418 2
- diamonds, CA 2(1.1)
- diesel fuel, CA 2(1.1), ETA 2(1)
- diplomat, ETA 68.3(3)
- direct labour costs, SOR/2020-155 1(1)
- direct material costs, SOR/2020-155 1(1)
- direct overhead, SOR/2020-155 1(1)
- direct production work, SOR/2020-155 12
- direct production worker, SOR/2020-155 12
- document, ETA 2(1), SOR/86-1028 2
- domestic industry, SIMA 2(1)
- dumped, SIMA 2(1)
- dutiable amount, EXA 2
- duties, CA 2(1), CA 26(2), CT 80, CA 33(3)
- duty, SIMA 2(1), EXA 2
- duty evasion, CA 42.50
- duty free shop, CA 2(1), ETA 2(1), EXA 2
- duty-paid market, EXA 2
- duty paid value, ETA 22(1), EXA 2
- dwelling-house, CA 42(1)
- EFTA state, CA 2(1)
- Electronic Commerce Client Requirements Document, SOR/86-873 2
- electronic payment, EXA 163(1), ETA 278(0.1)
- eligible air transportation service, ETA 68.4(1)
- eligible goods, SOR/86-873 2
- eligible ship, ETA 68.5
- eligible transportation service, ETA 68.4(1)
- emergency, SOR/98-50 1
- emergency conveyance, SOR/86-873 2
- enterprise, SOR/2020-155 1(1)
- EU country or other CETA beneficiary, EIPA 2(1), SOR/2017-178
- exchange, ETA 3
- excisable goods, SOR/86-1072 2
- excise stamp, CA 2(1), ETA 2(1), EXA 2
- excise taxes, CT 80
- excise warehouse, SOR/86-1072 2, EXA 2
- excise warehouse licensee, SOR/86-1065 2, EXA 2
- excluded costs, SOR/2020-155 1(1)
- export, CA 2(1), EXA 2, SLITA 2(1)
- export control list, EIPA 2(1)
- export examiner, CPEIA 2

Index

Definitions (*cont'd*)

- export permit, CPEIA 2
- export price, SIMA 2(1)
- export reporting office, SOR/2005-23 1
- export subsidy, SIMA 2(1)
- exporter, SOR/2005-23 1
- “F” staging list, CT 2(1)
- federal customs laws, CEOAA 2(1)
- final determination, SIMA 96.3(4)
- final rate, CT 2(1)
- firearm, SOR/86-1065 2, SOR/86-991 2
- first motor vehicle prototype, SOR/2020-155 12
- fiscal half-year, EXA 2
- fiscal month, EXA 2
- fiscal period, ETA 68.15(1), ETA 68.21(1)
- fiscal year, EXA 2
- for use in, CT 2(1)
- foreign cultural property, CPEIA 37(1)
- foreign duty free shop, ETA 2(1), EXA 2
- foreign ships’ stores, ETA 2(1), EXA 2
- forfeit, CA 2(1)
- former Act (*Customs Act*), CA 169, CA 169(1)
- free trade agreement, CA 2(1), SIMA 2(1)
- free trade partner, CA 2(1), CT 2(1), EIPA 2(1)
- freight forwarder, SOR/86-873 2
- fuel, ETA 23.01(1), ETA 68.4(1)
- fuel tax rebate, ETA 68.4(1)
- fungible goods, SOR/94-23 2(1), SOR/2020-155 1(1)
- fungible materials, SOR/94-23 2(1), SOR/2020-155 1(1)
- gasoline, CA 2(1.1), ETA 2(1)
- general expenses, CA 52(4)
- general permit, CPEIA 2
- generally accepted accounting principles, SOR/97-333 1, SOR/2004-129 1
- geographic area, CT 26(2.1)
- goods, CA 2(1), ETA 123(1), SOR/97-333 1, SOR/98-47 1, SOR/2004-129 1, SOR/2013-214 1, SOR/2013-215 1, SOR/2013-216 1, SOR/2013-217 1, SOR/2014-283 1, SOR/2016-146 1
- goods and services tax, CT 80
- goods imported from a NAFTA country, EIPA 2(1)
- goods imported from Israel or another CIFTA beneficiary, EIPA 2(1)
- goods of the same class or kind, CA 45(1)
- goods subject to excise, CT 21(4)
- government, CT 53(1), SIMA 2(1)
- government of a CUSMA country, SIMA 2(1)
- gross entitlements, ETA 285.03(1)
- gross revenue, ETA 68.4(1)
- Harmonized System, SOR/2020-155 1(1)
- heading, CT 2(1), SOR/2020-155 1(3)(b)
- health goods, ETA 2(1)
- heavy truck, SOR/2020-155 12
- high-wage assembly plant, SOR/2020-155 12
- high-wage labour costs, SOR/2020-155 12
- high-wage material, SOR/2020-155 12
- high-wage technology expenditures, SOR/2020-155 12
- high-wage transportation, SOR/2020-155 12
- homogeneous goods, SOR/2005-23 1
- Iceland, CA 2(1), CT 2(1)
- ICUMSA, SOR/86-951 2
- identical goods, CA 42.4(1), CA 45(1), SOR/98-52 1, SOR/2020-155 1(1)
- identical materials, SOR/97-240 2(1), SOR/2020-155 1(1)

Index

Definitions (*cont'd*)

- identical or similar goods, CT 95(7)
- immediate container, CA 2(1), EXA 2
- import, CA 2(1), EXA 2
- import allocation, EIPA 2(1)
- import control list, EIPA 2(1)
- imported from Israel or another CIFTA beneficiary, CA 2(1), CT 2(1), EIPA 2(1)
- imported taxable supply, ETA 217
- importer, SIMA 2(1)
- incinerator goods, ETA 68.27(1)
- incorporated, SOR/2020-155 1(1)
- indirect material, SOR/97-71 1, SOR/94-23 2(1), SOR/2020-155 1(1)
- industrial hemp, EXA 2
- industrial hemp by-product, EXA 2
- industrial hemp grower, EXA 2
- industrial hemp plant, EXA 2
- ineligible use, ETA 68.4(1)
- information, SIMA 82
- initial rate, CT 2(1)
- injury, SIMA 2(1)
- inland waters, CA 2(1)
- insignificant, SIMA 2(1)
- institution, CPEIA 2
- insurer, ETA 3
- interest costs, SOR/2020-155 1(1)
- intermediate material, SOR/2020-155 1(1)
- international commercial transportation, SOR/86-873 2
- intoxicating liquor, EA 6(2), IILA 2, SOR/86-1072 2, EXA 2
- Israel or another CIFTA beneficiary, CA 2(1), CT 2(1), EIPA 2(1)
- judge, CA 97.21, EXA 2
- lawyer, CA 43(3)
- lease, CEOAA 2(1)
- least developed country tariff, SOR/98-45 1
- licence, SOR/86-1065 2, SOR/86-1067 2
- • duty free shop, SOR/86-1072 2, EXA 2
- licensed wholesaler, ETA 22(1)
- licensee, SOR/86-1065 2
- • duty free shop, SOR/86-1072 2
- Liechtenstein, CA 2(1), CT 2(1)
- like goods, SIMA 2(1)
- light truck, SOR/2020-155 12
- list of countries, CT 2(1)
- list of tariff provisions, CT 2(1), SOR/86-873 2
- listed international agreement, EXA 2
- location of the producer, SOR/2020-155 1(1)
- logging, ETA 69(1)
- low-THC cannabis product, EXA 2
- LVC, SOR/2020-155 12
- mail, CA 2(1)
- malt liquor, CA 2(1.1)
- manufacture, EXA 2
- manufactured tobacco, EXA 2
- manufacturer or producer, ETA 2(1)
- margin of dumping, SIMA 2(1)
- mark, EXA 2
- market disruption, CT 77.1(1), EIPA 5.4(1)
- marine pleasure craft, SOR/2003-323 1
- marque, SOR/2020-155 12
- massive importation, SIMA 2.1
- material, SOR/97-71 1, SOR/97-72 1, SOR/97-333 1, SOR/97-340 2(1), SOR/2004-129 1, SOR/2013-216 1, SOR/2013-217 1, SOR/2014-283 1, SOR/2016-146 1, SOR/2020-155 1(1)
- materials, CT 95(8)
- member, CITTA 2
- memorial, CA 97.24(17)
- Mexican Secretary, SOR/84-927 36.01
- Mexico, CT 2(1)
- mineral resource, ETA 69(1)

Index

Definitions (*cont'd*)

- minimal operation, SOR/2020-157 1
- mining, ETA 69(1)
- Minister, CA 2(1), CPEIA 2, CRC c. 478 2, CT 2(1), EIPA 2(1), ETA 2(1), SIMA 2(1), SIMA 77.1(1), SIMA 77.01(1), SOR/82-710 2, CBSAA 2, CITTA, EXA 2
- mobile home, ETA 2(1)
- model line, SOR/2020-155 12
- model name, SOR/2020-155 12
- modular building unit, ETA 2(1)
- month, EXA 2, SOR/2020-155 1(1)
- motor home or entertainer coach, SOR/2020-155 12
- motor vehicle, SOR/82-710 2, SOR/97-340 2(1)
- motor vehicle assembler, SOR/2020-155 12
- municipality, ETA 2(1), SLITA 2(1)
- NAFTA, CA 2(1)
- NAFTA country, CA 2(1)
- national, SOR/2020-155 1(1)
- negligible, SIMA 2(1)
- net cost, SOR/2020-155 1(1)
- net cost method, SOR/2020-155 1(1)
- net cost of a good, SOR/2020-155 1(1)
- net premiums, ETA 3
- new building, SOR/2020-155 12
- new motor vehicle, SOR/82-710 2
- non-actionable subsidy, SIMA 2(1)
- non-allowable interest costs, SOR/2020-155 1(1)
- non-commercial passenger conveyance, SOR/2003-323 1
- non-duty-paid, EXA 2
- non-originating good, SOR/2020-155 1(1)
- non-originating material, SOR/94-14 2(1), SOR/2020-155 1(1)
- non-profit organization, ETA 68.24(1)
- non-resident, SOR/82-710 2
- normal value, SIMA 2(1)
- Norway, CA 2(1), CT 2(1)
- obsolete surplus goods, CT 109
- officer, SOR/98-44 1, EXA 2
- official, CA 107(1)
- operator, ETA 2(1)
- order or finding, SIMA 2(1)
- originate, CT 16(1)
- originating, SOR/2017-177 1
- originating good, SOR/2020-155 1(1), SOR/2020-157 1
- originating goods, EIPA 6.1(1)
- originating material, SOR/2020-155 1(1), SOR/2020-157 1
- other enactment, ETA 70.1(1)
- overpayment, ETA 81.13(7), ETA 81.15(11)
- packages, EXA 2
- packaging materials and containers, SOR/2020-155 1(1)
- packing materials and containers, SOR/2020-155 1(1)
- Panama tariff, CITTA 2(2.2)
- panel, SIMA 77.1(1), SIMA 77.01(1)
- passenger vehicle, SOR/2020-155 12
- payments, SOR/2020-155 1(1)
- pearls, CA 2(1.1)
- permanent establishment, SOR/86-792 2
- permanent resident, SOR/86-1072 2
- permit officer, CPEIA 2
- person, CA 2(1), ETA 2(1), SIMA 2(1), EXA 2, SOR/2020-155 1(1)
- person of a CUSMA country, SOR/2020-155 1(1)
- personal use, EXA 2
- Peru, CA 2(1), CT 2(1), EIPA 2(1)
- planning activity, ETA 285.03(1)
- plant, SOR/2020-155 12
- platform, SOR/2020-155 12
- point of direct shipment, SOR/2020-155 1(1)

Index

Definitions (*cont'd*)

- port of arrival, SOR/86-873 2
- precious stones, CA 2(1.1)
- preferential tariff treatment, CA 2(1)
- prescribed, CA 2(1), CT 2(1), ETA 2(1), ETA 68.24(1), CITTA 2, EXA 2
- prescription cannabis drug, EXA 2
- president, CBSAA 2, CITTA 2
- previously certified institution, ETA 68.24(1)
- principal cause, CT 71(6), CT 72(3), CITTA 19.0193(1)
- priority courier services, SOR/92-414 2
- private aircraft, SOR/86-873 2, SOR/2003-323 1
- proceedings, SIMA 9(2), SIMA 9.2(2)
- process, CT 80
- produce, CA 45(1), EXA 2
- producer, SOR/97-71 1, SOR/97-332 1, SOR/2020-155 1(1)
- product, SOR/2017-173 1, SOR/2017-174 1
- production, SOR/97-71 1, SOR/2020-155 1(1)
- program legislation, CBSAA 2
- prohibited ammunition, SOR/86-1065 2, SOR/86-991 2
- prohibited device, SOR/86-1065 2, SOR/86-991 2
- prohibited subsidy, SIMA 2(1)
- prohibited weapon, SOR/86-1065 2
- properly documented, SIMA 2(1)
- property, CA 97.24(17)
- protected interest, CA 97.24(17)
- province, IILA 2
- provisional duty, SIMA 2(1)
- public authority, CPEIA 2
- purchaser in Canada, SOR/86-792 2.1
- qualified, ETA 69(1)
- qualified appraiser, SOR/86-946 2, SOR/98-48 1
- qualified goods, ETA 68.28(1)
- qualifying wage-rate production plant, SOR/2020-155 12
- qualifying wage-rate vehicle assembly plant, SOR/2020-155 12
- quarter, SOR/86-1121 2
- rawleaf tobacco, CA 2, EXA 2
- reasonably allocate, SOR/2020-155 1(1)
- receiver, CA 97.21
- reciprocating State, CPEIA 37(1)
- record, ETA 2(1), CA 97.24(17), EXA 2
- recovered material, SOR/2020-155 1(1)
- refit, SOR/2020-155 12
- refund, ETA 70.1(1)
- region, SOR/86-1066 2, SOR/98-48 1
- regional collector, SOR/86-1066 2
- registered user, EXA 2
- registered vendor, ETA 69(1), SLITA 2(1)
- registrant, ETA 70.1(1)
- regulation, CA 2(1), CT 2(1)
- related person, SOR/2020-155 1(1)
- related persons, CA 45(3)
- release, CA 2(1), SIMA 2(1)
- release period, SOR/86-1062 2
- relevant assets, CA 97.37(1)
- remanufactured good, SOR/2020-155 1(1)
- reporting period, EXA 2
- reservation system, SOR/2003-219 1
- resident, SOR/86-792 2
- resident of Canada, CPEIA 2, EIPA 2(1)
- restricted formulation, EXA 2
- restricted goods, SOR/2005-23 1
- restricted weapon, SOR/86-1065 2, SOR/86-991 2
- retardation, SIMA 2(1)
- reusable scrap or by-product, SOR/2020-155 1(1)
- Review Board, CPEIA 2
- right to use, SOR/2020-155 1(1)
- royalties, SOR/2020-155 1(1)

Index

Definitions (*cont'd*)

- rules, SIMA 77.1(1), SIMA 77.01(1)
- RVC, SOR/2020-155 12
- safekeeping, place of, SOR/86-991 2
- sale, SIMA 2(1)
- sale price, ETA 22(1), EXA 2
- sales promotion, marketing and after-sales service costs, SOR/2020-155 1(1)
- Secretariat, SIMA 77.1(1), SOR/84-927 36.01
- self-produced material, SOR/2020-155 1(1)
- semi-precious stones, CA 2(1.1)
- series of importations, SOR/98-52 1
- serious injury, CT 2(1), EIPA 4.2(1), CITTA 2
- shipping and packing costs, SOR/2020-155 1(1)
- significant cause, CT 71.1(1), EIPA 5.4(1)
- similar goods, SOR/2020-155 1(1)
- similar materials, SOR/2020-155 1(1)
- sitting day, CT 32(2), CT 132(3)
- size category, SOR/2020-155 12
- solicitor-client privilege, CA 43(3)
- special committee, SIMA 77.01(1)
- special container, EXA 2
- special duty, EXA 2
- special excise warehouse, EXA 2
- special excise warehouse licensee, EXA 2
- special services, CRC, c. 478 CRC1978c478 2
- specially denatured alcohol, CA 1, EXA 2
- specific rate, CT 2(1)
- specified day, ETA 68.24(1)
- specified goods, SOR/86-873 2
- specified interest rate, CA 2(1)
- specified person, CA 107(1)
- specified premises, EXA 2
- specified property, EXA 2
- specified province, EXA 2
- specified rate, CT 2(1)
- specified vaping province, EXA 2
- spirits, EXA 2
- spirits licensee, CA 2, EXA 2
- stamp, ETA 2(1)
- stamped, EXA 2
- strike, SOR/86-991 2
- subheading, CT 2(1), SOR/2020-155 1(3)(c)
- subject to a regional value content requirement, SOR/2020-155 1(1)
- Subsidies Agreement, SIMA 2(1)
- subsidized goods, SIMA 2(1)
- subsidy, SIMA 2(1)
 - amount of, SIMA 2(1)
- sufferance warehouse, CA 2(1), EXA 2
- sufficient information, CA 45(1)
- super-core, SOR/2020-155 12
- surge, CT 54, EIPA 4.2(1)
- Switzerland, CA 2(1), CT 2(1)
- system goods, ETA 68.23(1)
- tangible personal property, ETA 220.01
- tariff item, CT 2(1), SOR/2020-155 1(3)(d)
- tariff provision, SOR/2020-155 1(1)
- tariff rate quota, CT 2(1)
- tax, ETA 70.1(1)
- tax benefit, ETA 285.1(1), 285.03(1)
- Tax Court, EXA 2
- taxation year, ETA 68.4(1)
- temperature compensated method, ETA 23.01(1)
- territory, SOR/2020-155 1(1)
- textile and apparel goods, SOR/98-52 1, CITTA 2
- threat of serious injury, CT 2(1), EIPA 4.2(1)
- time of importation, CA 51(6)
- time sensitive goods, SOR/2005-23 1

Index

Definitions (*cont'd*)

- tobacco licensee, CA 2, EXA 2
- tobacco product, CA 2(1), EXA 2
- tobacco stick, EXA 2
- total cost, SOR/2020-155 1(1)
- total THC, EXA 2
- total vehicle plant assembly annual purchase value, SOR/2020-155 12
- trade agreement, CT 53(1)
- trade union, CITTA 2(1)
- transaction, ETA 285.03(1)
- transactional value, SOR/2020-155 1(1)
- transactional value method, SOR/2020-155 1(1)
- Tribunal, ETA 58.1(1), SIMA 2(1), CITTA 2
- trucker, ETA 68.4(1)
- trust, CA 97.38(1)
- trustee, CA 97.38(1)
- UKT, CT 27
- uncompensated method, ETA 23.01(1)
- underbody, SOR/2020-155 12
- undertaking, SIMA 2(1)
- United States, CT 2(1)
- United States government, SIMA 2(1)
- used, CT 95(7), SOR/2020-155 1(1)
- value, SOR/2020-155 1(1)
- value for duty, CA 2(1)
- vaping device, EXA 2, CA 2(1)
- vaping duty, EXA 2
- vaping product, EXA 2, CA 2(1)
- vaping product drug, EXA 2
- vaping product licensee, EXA 2, CA 2(1)
- vaping product marking, EXA 2
- vaping substance, EXA 2, CA 2(1)
- vehicle . . . for off-road use, SOR/2020-155 12
- verification letter, SOR/97-333 1, SOR/98-45 1, SOR/2004-129 1, SOR/2013-214 1, SOR/2013-216 1, SOR/2013-217 1, SOR/2014-283 1, SOR/2016-146 1
- verification of origin, SOR/2020-155 1(1)
- verification questionnaire, SOR/97-333 1, SOR/98-45 1, SOR/2004-129 1, SOR/2013-214 1, SOR/2013-216 1, SOR/2013-217 1, SOR/2014-283 1, SOR/2016-146 1
- verification visit, SOR/97-333 1, SOR/2004-129 1, SOR/2013-214 1, SOR/2013-216 1, SOR/2014-283 1, SOR/2016-146 1
- vessel, SOR/86-873 2, SOR/86-1001 2, SOR/86-1062 2
- virtual payment instrument, ETA 123(1)
- VNM, SOR/2020-155 12
- WTO agreement, SIMA 2(1), CITTA 2
- WTO member, CT 77.6(1), EIPA 5.4(1)
- warehouse, CEOAA 2(1)
- water-borne craft, SOR/86-1001 2
- wine, EXA 2
- wine licensee, CA 2, EXA 2
- World Trade Organization Agreement, CT 2(1), EIPA 2(1), SIMA 2(1)
- wreck, CA 16(3)

Definitions value, CT 120

Department of National Defence

- material, components and parts imported by, SOR/86-1062 14(1)(d), SOR/86-1062 14(2)
- military equipment imported by, SOR/86-1062 14(1)(c), SOR/86-1062 14(2)

Department of National Revenue, Customs and Excise

- Assistant Deputy Minister, SOR/86-1066 4
- Corporate Management Branch
 - Finance Directorate, director, SOR/86-1066 23
 - Laboratory and Scientific Services Directorate, director, SOR/86-1066 22

Index

- Department of National Revenue, Customs and Excise (*cont'd*)
 - Customs and Trade Administration Branch, Tariff Programs Division
 - drawback policy officer, SOR/86-1066 36.1
 - Drawback Policy Unit, manager, SOR/86-1066 29.1
 - Customs Operation Branch
 - customs assessment division, SOR/86-1066 32
 - manager, SOR/86-1066 27
 - investigations division, manager, SOR/86-1066 26
 - operational services division, manager, SOR/86-1066 25
 - tariff programs and appraisal division, SOR/86-1066 32.1
 - manager, SOR/86-1066 28
 - Customs Operations Branch
 - Cargo and Release Division, director, SOR/86-1066 13
 - Commercial Operations Directorate, director general, SOR/86-1066 5
 - Entry, Postal and Appraisal Division, director, SOR/86-1066 11
 - Inspection and Control Division, Commercial Operations Directorate,, SOR/86-1066 13.1
 - Investigations Division, director, SOR/86-1066 20
 - regional collector, SOR/86-1066 10
 - Travellers and Enforcement Directorate, director general, SOR/86-1066 6
 - Travellers Division, director, SOR/86-1066 14
 - Customs Program Branch
 - Adjudications Division, director, SOR/86-1066 19
 - Commercial Traffic Control Directorate, Warehouse Control, Chief, SOR/86-1066 30
 - director, Assessment Programs Division, SOR/86-1066 18
 - Origin Determination Directorate, manager, SOR/86-1066 29.2
 - Origin Determination Division, SOR/86-1066 38.1
 - Policy Review and Systems, Tariff Policy and Systems Development, manager, SOR/86-1066 24
 - Tariff Policy and Systems Development Directorate
 - director, SOR/86-1066 17
 - Special Procedures Officer, SOR/86-1066 39
 - Tariff Programs Division, SOR/86-1066 36.4
 - director, SOR/86-1066 16
 - Valuation Division, SOR/86-1066 36.3
 - Customs Programs Branch
 - Assessment Programs Division, director general, SOR/86-1066 8
 - Commercial Traffic Control Directorate, director, SOR/86-1066 12
 - Tariff Programs Division, director general, SOR/86-1066 7
 - Deputy Minister, SOR/86-1066 3
 - request for re-determination, *see* Tariff
 - Field Operations Branch
 - chief officer of customs, SOR/86-1066 34
 - customs assessment division, SOR/86-1066 33
 - drawback investigator, SOR/86-1066 37
 - refunds, officer authorized to grant, SOR/86-1066 42
 - customs inspector, SOR/86-1066 41
 - drawback, refunds and remissions division, SOR/86-1066 33
 - drawbacks
 - refunds and remission division

Index

Department of National Revenue, Customs and Excise (*cont'd*)

- • • • drawback investigator, SOR/86-1066 37
- • • • refunds, officer authorized to grant, SOR/86-1066 42
- • • • refunds and remissions division, SOR/86-1066 36
- • • • manager, SOR/86-1066 29
- • Field Liaison Division, director, SOR/86-1066 21
- • Investigations Division, chief, SOR/86-1066 31
- • investigations division, investigator, SOR/86-1066 38
- regional collector, SOR/86-1066 10
- regional offices, SOR/86-1066 2
- Trade Administration Services Office
- • commodity specialist, SOR/86-1066 40
- • refund clerk, SOR/86-1066 43
- • tariff and values administrator, SOR/86-1066 35
- Trade Administration Services office, duties relief administrator, SOR/86-1066 36.2
- for release of goods, CA 35

Designated goods, CT 89(2)

- Canadian-owned, CEOAA 2(2)
- defined, CA 2(1), CA 109.2(1), CEOAA 2(1)
- drawback, *see* Drawback
- federal customs laws, CEOAA 3
- goods for use on site, CEOAA 5
- goods under prior order, CEOAA 6
- relocation of, CEOAA 3
- removal from customs office, CA 109.2(2)

Designated property, order for recovery of, CPEIA 37(5)

Determination of the Tariff Classification of Sugar, Molasses and Syrup Regulations, SOR/86-951 1

Designated Provisions (Customs Regulations)

- coming into force, SOR/2002-336 3
- designation of provisions, SOR/2002-336 1, SOR/2002-336 Schedule 1
- short-form descriptions, SOR/2002-336 2

Determinations

- amount payable, ETA 81.18(2)
- appeal of, to Canadian International Trade Tribunal, *see* Canadian International Trade Tribunal
- deductions
 - • authorization of, ETA 81.18(2)
 - • interest on, ETA 81.18(4)
- dumping or subsidizing
 - • by designated officer, SIMA 55, SIMA 57
 - • final, SIMA 41, SIMA 41.1, SIMA 56, SIMA 58
 - • review of, SIMA 57
- imported goods, SOR/98-49 2(b)
- importer ruled not to be importer, SIMA 93 to SIMA 95
- of law/fact, *see* Federal Court — Trial Division
- marking, SOR/98-49 3
- objection to, ETA 81.17
- origin
 - • regulations, SOR/98-44 1 to SOR/98-44 8
- payment by Minister, ETA 81.18(1)
- pursuant to section 57, 57 or 59, SIMA 93
- reconsideration, ETA 81.18, ETA 81.18(1)
- reconsideration of, ETA 81.38(3)
- refund payment, ETA 81.18(3)

Index

- Determinations (*cont'd*)
- tariff classification, SOR/98-44 1 to SOR/98-44 8
- Device, prohibited**, SOR/86-1065 2, SOR/86-991 2
- Diamonds**, *see also* Export and Import of Rough Diamonds Act
- defined, CA 2(1.1)
 - set or mounted in jewellery, ETA 23(11)
- Diesel fuel**, *see* Fuel
- defined, ETA 68.3(3)
 - fuel purchased by, ETA 68.3(1)
- Direct costs**, *see* General expenses
- Direct Shipment of Goods Regulation**, SOR/86-876 1
- Director**
- Cargo and Release Division, Customs Operations Branch of the Department of National Revenue, Customs and Excise, SOR/86-1066 13
 - Department of National Revenue, Customs and Excise
 - Adjudications Division, Customs Program Branch, SOR/86-1066 19
 - Assessment Programs Division, Customs Program Branch, SOR/86-1066 18
 - Commercial Traffic Control Directorate, Customs Programs Branch, SOR/86-1066 12
 - Entry, Postal and Appraisal Division, Customs Operations Branch, SOR/86-1066 11
 - Field Liaison Division, Field Operations Branch, SOR/86-1066 21
 - Finance Directorate, Corporate Management Branch, SOR/86-1066 23
 - Inspection and Control Division, Commercial Operations Directorate, Operations Branch, SOR/86-1066 13.1
 - Investigations Division, Customs Operations Branch, SOR/86-1066 20
 - Laboratory and Scientific Services Directorate, Corporate Management, SOR/86-1066 22
 - Tariff Policy and Systems Development Directorate, Customs Program Branch, SOR/86-1066 17
 - Tariff Programs Division, Customs Program Branch, SOR/86-1066 16
 - Travellers Division, Customs Operations Branch, SOR/86-1066 14
- Director General, Department of National Revenue, Customs and Excise**
- Assessments Programs Division, Customs Programs Branch, SOR/86-1066 8
 - Commercial Operations Directorate, Customs Operations Branch, SOR/86-1066 5
 - Tariff Programs Division, Customs Programs Branch, SOR/86-1066 7
 - Travellers and Enforcement Directorate, Customs Operations Branch, SOR/86-1066 6
- Disclosure of information**, *see* Communication of information
- Discounters, tax refunds**, *see* Tax refunds
- Dispute settlements**, SIMA 77.01–77.038, SIMA 77.1 to SIMA 77.29
- Diversion of Imported Goods Exemptions Regulations**, SOR/98-50 1 to SOR/98-50 5
- Diversions**
- telecommunication programming services tax, *see* Telecommunication programming services tax
- Dock**, *see* Customs: facilities
- Document, defined**, ETA 2(1)
- Documentary evidence**, *see* Records, books or documents

Index

Documents, *see* Records, books or documents

Domestic industry

- defined, SIMA 2(1)
- domestic producer, SIMA 2(1.2)
- injury, SIMA 2(1)
- meaning of, SIMA 31(3)
- regional markets, SIMA 2(1.1)
- retardation, SIMA 2(1)

Domestic producers, *see* Producers

Domestic support, SIMA 2(1.4)

Drainage system, ETA 68.23(1)

Drawback, CT 96, CT 98(1)(b), CT 113

- aircraft, equipment, ETA 70(1)(c)
- application for, ETA 70(3)
- by-product, CT 121(3)
- • interest, CT 123(3) to CT 123(6)
- circumstances and conditions, SOR/82-710 4
- Consolidated Revenue Fund, paid out of, CT 128
- deemed exportation, CT 118(2)
- • interest, CT 123(2)
- designated goods, CT 113(5)
- diversion of goods, CT 118(2)
- • interest, CT 123(2)
- entitlement to claim, SOR/82-710 5
- exported goods, ETA 70(1)(a)
- general, CRC c. 489 3
- imported goods, CT 118(2), ETA 70(2.1)
- • interest, CT 123(2)
- interest, CT 127
- maximum, CT 96
- merchantable scrap or waste, CT 122(3)
- new motor vehicles, SOR/82-710 3
- overpayment, CT 114
- • interest on, CT 123(1)
- overpayment of, ETA 81.39

- person not entitled, ETA 81.39
- reduction of any by-product, scrap or waste, SOR/82-710 7
- ships, equipment, ETA 70(1)(c)
- ships' stores, ETA 70(1)(b)
- SIMA duties, CT 97
- sum in lieu of, CT 117, ETA 70(2)
- telegraph cable ships, ETA 70(1)(d)
- tobacco products, CT 113(2)

Drawback specialist, SOR/86-1066 36

Drawings, CPEIA 4(2)(e)

Drawings imported for use in a construction project, SOR/86-1062 14(1)(a), SOR/86-1062 14(2)

Dumped goods, SIMA 2(7)

- country of export, SIMA 2(1)
- dumped, defined, SIMA 2(1)
- duty, *see* Anti-dumping duty
- margin of dumping
 - • based on sample, SIMA 30.3
 - • defined, SIMA 2(1)
 - • goods from an exporter, SIMA 30.2
 - • insignificant, SIMA 2(1)
- properly documented, SIMA 2(1)
- provisional duties, SIMA 8
- threat of injury, SIMA 2(1.5)
- volume of goods, negligible, SIMA 2(1)

Dumping

- final determination, SIMA 41, SIMA 41.1(3)
 - • designated officer, SIMA 55
 - • referred back to Deputy Minister, SIMA 41.1(2)
 - • set aside, SIMA 41.1(1)
- investigation, SIMA 2(1), SIMA 31(1)
 - • evidence
 - • • confidential, SIMA 79
 - • • Deputy Minister requires, SIMA 78

Index

- Dumping (*cont'd*)
- • extension of thirty day period, SIMA 31(6)
 - • initiation of, SIMA 31(7), SIMA 31(8)
 - • no investigation, SIMA 33
 - • notice of, SIMA 34
 - • termination of, SIMA 35
 - • • Chile, SIMA 35.1
 - preliminary determination of, SIMA 38
 - time extended, SIMA 39
 - written complaint, SIMA 32
- Duties**
- abatement of
 - • amount, CA 75(1)
 - • certain duties not included, CA 79.1
 - • damage to imported goods, CA 73(a)
 - • destruction of imported goods, CA 73(a)
 - • deterioration of imported goods, CA 73(a)
 - • determination of, SOR/86-946 3
 - • excess, repayment of, CA 80.2
 - • loss in volume or weight of imported goods, CA 73(b)
 - • not granted, SOR/86-946 4(2), SOR/86-946 5
 - • regulations, CA 81
 - • sum in lieu of, CA 79
 - additional, imposition of, CT 20(1)
 - Canada Post Corporation, collected by, CA 147.1(6)
 - chassis, CT 30(7)
 - commercial goods released free of, SOR/86-1011 3
 - countervailing, *see* Countervailing duty
 - customs duty, defined, CT 2(1)
 - declaration of tariff classification, CA 32.2(8)
 - deemed payable, CA 33.4(2)
 - defined, CA 2(1), CA 26(2), CT 80, CT 94
 - definition does not apply, CA 28(3)
 - drawback, *see* Drawback
 - duty, defined, SIMA 2(1)
 - duty paid value, ETA 22(1)
 - • calculation of, ETA 22(2)
 - evasion of, CA 42.5–42.7, 153
 - export, EA 2 to EA 6
 - extension of time, CA 33.7
 - general tariff, *see* Tariffs
 - imported goods, CA 17(1), CA 48(5)(b)(ii)(B)
 - • liability, CA 17(3), CA 18(2), SIMA 11, SOR/86-873 14
 - • regulations, CA 18(4)
 - imposition of, CT 20(1), SIMA 8
 - interest on payments, CA 66
 - interest-free period, CA 33.4(3)
 - liability for on short landed goods, *see* Imported goods
 - list of tariff provisions, Mexico tariff, CT 45(5) to 45(7)
 - meaning of, CA 33(3)
 - most-favoured nation tariff, imposed under, *see* Tariffs
 - not charged, SOR/86-1062 8.2(a)
 - not payable
 - • bonded warehouse, CT 92
 - • evidence, CT 93
 - on mail, CA 147.1
 - overpaid, SOR/98-48 31
 - paid in error, SOR/98-48 31
 - past refunds of, interest on, CA 80.1
 - payment of, SOR/98-44 5, CA 33(2)
 - • notice requiring payment, CA 33.5
 - • release of goods, CA 32, CA 33
 - rate
 - • final, general preferential tariff, CT 33

Index

- Duties (*cont'd*)
- • initial, general preferential tariff, CT 33
 - rates, CA 20(3)
 - • *ad valorem*, CA 44
 - • applicable, specification of, CT 71(5), CT 75(7), CT 76(7)
 - • bonded warehouse, CA 28(2)(b)
 - • Canada-Israel Agreement tariff, CT 50(1)
 - • Chile tariff, CT 46(1)
 - • final, CT 2(1)
 - • • Australia tariff, CT 44(3)
 - • • Canada-Israel Agreement tariff, CT 50(2)
 - • • Commonwealth Caribbean countries tariff, CT 41(2)
 - • • free, CT 30(9)(b), CT 44(8)(b), CT 45(2), CT 45(5)
 - • • most-favoured nation, CT 30
 - • fraction of one per cent, CT 30(6) to CT 30(9), CT 44(6), CT 44(7), CT 46(6)
 - • free, CT 46(7)
 - • general tariff, *see* Tariffs
 - • general tariff rate, *see* Tariffs
 - • imported goods, CA 17(2), CA 18(3)
 - • initial
 - • • Canada-Israel Agreement tariff, CT 50(3)
 - • • Commonwealth Caribbean countries tariff, CT 41(3)
 - • • defined, CT 2(1)
 - • • list of tariff provisions, CT 37(3)
 - • • Mexico tariff, CT 45(7)
 - • • most-favoured nation, CT 30
 - • less than two per cent, CT 30(8), CT 33(6)
 - • Mexico tariff, CT 45(4)
 - • most-favoured nation, CT 71(7), CT 72(1)
 - • • most-favoured nation tariff, CT 75(2), CT 76(2)
 - • • order ceases to have effect, CT 71(4)
 - • • percentage, CT 6
 - • • • rounding, CT 30(6), CT 44(6), CT 44(7)
 - • • restored, CT 32(3)
 - • • specific, rounding, CT 30(9), CT 44(8), CT 46(5)
 - • • United States tariff, CT 45(1)
 - reduction of
 - • limits, CT 74(3), CT 74(4)
 - • reciprocal reductions, CT 14(2)
 - refund of, CA 59(3)(b), CA 65(1)(b), CA 65(2), CA 74, SOR/98-44 6, *see also* Drawback
 - • amount, CA 75(1), SOR/98-48 5, SOR/98-48 10, SOR/98-48 16, SOR/98-48 20, SOR/98-48 25, SOR/98-48 27, SOR/98-48 30, SOR/98-48 34, SOR/98-48 35
 - • application, SOR/98-48 32, SOR/98-48 33, SOR/98-48 33.1
 - • application for, SOR/98-48 4, SOR/98-48 29
 - • • certificate of origin, SOR/98-48 19, SOR/98-48 23
 - • • evidence, SOR/98-48 9, SOR/98-48 15
 - • Canada-Chile Free Trade Agreement, SOR/98-48 18 to SOR/98-48 23
 - • certain duties not included, CA 79.1
 - • claims, CA 74(2), CA 74(3)
 - • clerical error, SOR/98-48 24
 - • clerical error, because of, CA 74(1)(d)
 - • Consolidated Revenue Fund, paid out of, CT 128
 - • damage to imported goods, CA 74(1)(a), SOR/98-48 2 to SOR/98-48 6
 - • defective goods, CA 76(1), SOR/98-48 36 to SOR/98-48 39

Index

- Duties (*cont'd*)
- • denial, CA 74(4), CA 74(5)
 - • destruction of goods, CA 78
 - • destruction of imported goods, CA 74(1)(a), SOR/98-48 2 to SOR/98-48 6
 - • deterioration of imported goods, CA 74(1)(a), SOR/98-48 2 to SOR/98-48 6
 - • disposal of goods, CA 78
 - • drawback, *see* Drawback
 - • error, SOR/98-48 24, SOR/98-48 26, SOR/98-48 27
 - • excess, repayment of, CA 80.2
 - • exclusions, CA 74(1.2)
 - • goods sold, SOR/98-48 28
 - • inferior quality of goods, CA 74(1)(c), CA 76(1), SOR/98-48 13 to SOR/98-48 17, SOR/98-48 36 to SOR/98-48 39
 - • interest, CA 66(3), CA 69(2), CA 80, CT 127
 - • lost goods, SOR/98-48 11
 - • merchantable scrap, waste or byproducts, CA 78, SOR/98-48 40(1)
 - • • interest, CT 123(3) to CT 123(6)
 - • • reduced, CT 121, SOR/98-48 40
 - • • value, CT 120, SOR/98-48 40(2)
 - • NAFTA country, exported from, SOR/98-48 18 to SOR/98-48 23
 - • not granted, SOR/98-48 6, SOR/98-48 11, SOR/98-48 17, SOR/98-48 40.1
 - • notice of claim, time, SOR/98-48 14
 - • overpaid, CA 74(1)(e), CA 74(1)(g)
 - • pending appeal, CA 69(1)
 - • to person other than payor, CA 65.1
 - • quantity, goods deficient in, SOR/98-48 7 to SOR/98-48 12
 - • quantity released less than quantity in respect of which duties paid, CA 74(1)(b), CA 75(2), SOR/98-48 12
 - • reduction, SOR/98-48 40
 - • regulations, CA 81
 - • stolen goods, SOR/98-48 11
 - • sum in lieu of, CA 79
 - • treated as re-determination, CA 74(1.1)
 - • typographical error, SOR/98-48 24
 - • written notice for claim, SOR/98-48 3
 - • • time, SOR/98-48 8
 - release of goods prior to payment, CA 33, SOR/86-1062 12(1), SOR/86-062 14
 - relief from, CT 89, CT 116, ETA 2(6), *see also* Drawback
 - aircraft, CT 101(2), CT 116
 - application, CT 102
 - conditions, CT 104
 - drawback, *see* Drawback
 - effect, CT 107
 - failure to comply with conditions, CT 118(1)
 - • • interest, CT 123(2)
 - goods returned to Canada, CT 101(1), CT 116
 - obsolete surplus goods, CT 110
 - regulations, CT 101(3), CT 116, CT 118(4)
 - repayment of relief, CT 95, CT 98.1, 98.2, CT 123(7)
 - returned goods, CT 103
 - temporary, CT 106
 - vehicles, CT 101(2), CT 116
 - vessels, CT 101(2), CT 116
 - waiver, CT 119
 - relief from payment of, commercial goods, SOR/86-1011 3.1(d)
 - remission of, CT 115
 - failure to comply with conditions, CT 118(1)
 - • • interest, CT 123(2)
 - regulations, CT 118(4)
 - waiver, CT 119
 - remitted, SOR/86-1062 8.2(b)

Index

- Duties (*cont'd*)
- removed, CA 19(3), CA 142(2)
 - specific quantity or value, imposed according to, CA 57
 - sufferance warehouse, CA 28(2)(a)
 - surtax, CT 22, CT 53(2)(b), CT 55, CT 78(1)
 - rate, CT 61
 - regulations, CT 66
 - temporary, CT 22
 - apparel goods, CT 75(2), CT 76(2)
 - fresh fruit, CT 73(1)
 - limitation, CT 73(3)
 - maximumrate, CT 73(2)
 - textile goods, CT 75(2), CT 76(2)
 - vegetables, CT 73(1)
 - tobacco, CT 21(2), CT 21(3)
 - unconditionally free of, SOR/86-1062 12(2)(a)
 - unpaid, interest on, imported goods, CA 33.4
 - value for duty, CA 47, CA 48
 - appraised goods, *see* Goods
 - Canadian currency, CA 55
 - cannot be determined, CA 49(2)
 - computed value, CA 52, SOR/86-792 6
 - deductive value, CA 51
 - deemed determination of, CA 58(2)
 - defined, CA 2(1)
 - determination of, CA 46, CA 58(1)
 - error, SOR/98-48 26
 - exceeds maximumvalue, CT 83 to CT 85
 - goods taken out of Canada and returned, CT 20(2)
 - identical goods, CA 49, CA 49(2)
 - imported goods, CA 57.1(c), CA 58
 - insufficient information, CA 51(5)
 - less than \$1,600, SOR/86-1062 6(b), SOR/86-1062 7.1(a)(i), SOR/86-1062 7(2.1)(d), SOR/98-52 10(4)
 - manner determined, CA 56
 - more than \$1,600, SOR/86-1062 6(a), SOR/86-1062 8 to SOR/86-1062 8.3
 - re-determination, SOR/98-44 2, *see also* Re-determination
 - regulations, CT 105(2), SOR/98-44 1 to SOR/98-44 8
 - residual basis of appraisal, CA 53
 - returned goods, CT 105(1)
 - review of determination, CA 58(3)
 - seized goods, CA 120
 - similar goods, CA 50(1)
 - transaction value, *see* Transaction value
 - unable to ascertain, CA 120, CA 124(4), CA 133(6)
 - used to determine amount payable, CA 124(2)
 - verification, CA 42.01, SOR/98-45 1
 - vehicles, CT 30(7)
 - weight of goods, based on, CT 7
 - where definition doesn't apply, CA 24(1.1)
 - wreck, liability for, *see* Wrecks
- Duty free shop**
- access to goods, CA 27
 - airport, SOR/86-1072 3(5)
 - border crossing point
 - corporation, SOR/86-1072 3(3)
 - person other than a corporation, SOR/86-1072 3(4)
 - corporation qualified to operate, SOR/86-1072 3(3)
 - defined, CA 2(1), ETA 2(1)
 - domestic goods, SOR/86-1072 14(b)
 - exported, goods deemed to be, CT 89(3)(e)
 - forfeited goods, *see* Forfeiture
 - goods exported from, CA 19(2)(d)

Index

- Duty free shop (*cont'd*)
 - goods held in designated area, SOR/86-1072 14(b)
 - imported goods, *see* Imported goods
 - intoxicating liquor, *see* Liquor
 - licence to operate, *see* Licence
 - locked and sealed, SOR/86-1072 14(c), SOR/86-1072 14(d)
 - operator, liability of, CA 28(1)
 - ownership of goods transferred, SOR/86-1072 18
 - price of goods sold, CA 26(1)
 - receipt of goods, SOR/86-1072 16
 - regulations, CA 30
 - • designated provisions, SOR/2002-336 Schedule 1 Part 5
 - release of goods, CA 31
 - safekeeping of goods, SOR/86-1072 14(e)
 - separate from remainder of building, SOR/86-1072 13(2)
 - service in English and French, SOR/86-1072 13(1)(c), SOR/86-1072 13(1)(d)
 - transporter, liability of, CA 20(2)(b)
 - unclaimed goods, *see* Goods
- Duty Free Shop Regulations**, SOR/86-1072 1 to 19
- Duty, provisional**, SIMA 2(1), SIMA 8
- Educational institutions**, ETA 65.26
- Electronic Administration and Enforcement**
 - conditions for electronic version, CA 8.3
 - deemed timing of receipt, CA 8.4
 - exercise power, CA 8.1
 - for greater certainty, CA 8.5
 - provision of information, CA 8.2
 - regulations, CA 8.6
- Emergency, defined**, SOR/86-1001 2, SOR/98-50 1
- Enforcement of Act**, CA 109
- Engravings**, CPEIA 4(2)(e)
- Enterprise, defined**, SIMA 2(1)
- Entry into premises, verification of value of goods**, CA 42.1(1)
- Entry, powers of**, CA 112
- Erection costs**, *see* Imported goods
- Establishment**, *see* Permanent establishment
- Estate, administrator**, CA 10(2)
- Ethanol**, *see* Alcohol
- Ethno-cultural group**, CT 88
- Evasion**, ETA 107(4)
- EU Country or other CETA beneficiary**
 - defined, EIPA 2(1), SOR/2017-178
 - imported goods, EIPA 2(2)
- Evidence, seizure of**, CA 110(3)
 - objection or appeal, CA 149.1, CA 149.2
 - report, CA 114(3)
 - return of, CA 114(3)
- Exchange, defined**, ETA 3
- Excisable goods**, *see* Goods
- Excise Act, 2001**
 - administration of oaths, EXA 12
 - alcohol
 - • bulk, EXA 69–76
 - • • spirits, responsibility for, EXA 104–112
 - • • wine, responsibility for, EXA 113–121
 - • denatured, EXA 94–103
 - • determining volume of alcohol, EXA 148
 - • duty on, EXA 122–139
 - • excise warehouses, EXA 149–158
 - • generally, EXA 59–158
 - • non-dutiable uses, EXA 143–147

Index

Excise Act, 2001 (cont'd)

- • packaged, EXA 87–93
- • removal of, EXA 143–147
- • restricted formulations, EXA 93.1–93.2
- • special containers
 - • • of spirits, EXA 77–81
 - • • of wine, EXA 82–86
- • spirits, special containers of, EXA 77–81
- • volume of, determining, EXA 148
- • wine, special containers of, EXA 82–86
- analysts, designation of, EXA 11
- appeal, EXA 197–205
- arm's length, EXA 6
- assessments, EXA 188–194
- objections to, EXA 195–196
- bankruptcy, EXA 212–213
- cannabis
 - • duty on, EXA 158.19–158.34
 - • generally, EXA 158.01–158.34
 - • production, EXA 158.02–158.16
 - • responsibility for, EXA 158.17–158.18
 - • stamping, EXA 158.02–158.16
- cigarette inventory tax, EXA 58.1–58.6
- collection, EXA 284–297
- constructive possession, EXA 5
- corporate reorganization, EXA 212–213
- Crown, bound, EXA 7
- definitions, EXA 2, 4
- disposal of seized item, EXA 264–266
- duty, payment of, EXA 160–169
- duty free shop, EXA 22
- electronic payment, EXA 163, EXA 251.11
- employees, EXA 9
- enforcement, EXA 214–303
- evidence, EXA 298–303
- excise warehouse, EXA 19
 - • special, EXA 20, 21
- fiscal periods, EXA 159
- forfeitures, EXA 267–269
- information, EXA 206–211
- inquiries, EXA 13
- inspections, EXA 260–263
- interest, EXA 170–173
- licences, EXA 14
- refusal to issue, EXA 23
- minister, duty of, EXA 8
- oaths, administration of, EXA 12
- offences, EXA 214–303
- officers, EXA 9
- penalties, EXA 233–253
 - • imposition of, EXA 254–257
 - • review of, EXA 270–277
- police forces, designation of, EXA 10
- possession, constructive, EXA 5
- procedure, EXA 298–303
- proceeds of crime, EXA 230–232
- punishment, EXA 214–229
- records, EXA 206–211
- refunds, EXA 174–187.2
- registrations, EXA 15
 - • refusal to issue, EXA 23
- regulations, EXA 304–304.3
- reporting periods, EXA 159.1
- returns, EXA 160–169
 - • of seized item, EXA 264–266
- search warrants, EXA 258–259
- seized item, return or disposal of, EXA 264–266
- seizure, review of, EXA 270–277
- third party claims, EXA 278–283
- tobacco, EXA 25–58
 - • cigarette inventory tax, EXA 58.1–58.6
 - • duty on, EXA 42–48
 - • • special duties, EXA 53–58
 - • excise warehouses and, EXA 49–52

Index

Excise Act, 2001 (cont'd)

- • regulation of, EXA 25–41
- transitional provisions, EXA 305–320
- warehouses, excise, EXA 19
- • alcohol and, EXA 149–158
- • liability of, EXA 140–142
- • licensed users of
 - • • liability of, EXA 140–142
- special, EXA 20, 21
- vaping products, EXA 158.36–158.67

Excise stamp, defined, CA 2(1), ETA 2(1)

Excise tax

- aviation gasoline, ETA 68.16(2), ETA 68.16(4), ETA 68.16(6)
- collecting excess sums, ETA 109
- cosmetics, ETA 22 to 24
- defined, CT 80
- fuel, diplomat, purchase by, ETA 68.3
- gasoline, ETA 68.16(1), ETA 68.16(4)
- • commercial or business purpose, ETA 68.16(5)
- • payment of, ETA 68.16(6)
- jewellery, ETA 22 to 24
- liability
- not payable
- payable by whom, ETA 23(2)
- relief from, ETA 2(6)
- schedule rates, ETA 23(1)

Excise Tax Act

- contravention, information of complaint in respect of, ETA 115(2)
- contravention of, punishment for, ETA 95(2)
- crypto assets, ETA 188.2
- evasion, ETA 107(4)
- fines, ETA 95
- payments, ETA 79
- penalties, ETA 95, ETA 96
- punishment, ETA 107(4)

- • minimum, ETA 115(1)
- • to carry out provisions of Act, ETA 59(1)
- • enforcement of, ETA 59(4)
- • interest, rate of, ETA 59(3.1)
- • prescribing tobacco products, ETA 23.3(4)
- • reasonable price, ETA 59(3.3)
- • sales tax bulk permits, ETA 69(10)
- • ships' stores, ETA 59(3.2)
- returns, ETA 79
- summary conviction, ETA 107(4)

Excise tax, exported goods, refund of, ETA 68.1

Excise taxes

- bad debt, *see* Bad debt
- exempt sale, ETA 68.2
- goods imported by Crown, ETA 67
- inventory, ETA 68.18
- payment where use by province, ETA 68.19
- ships' stores, ETA 68.17
- warranty, ETA 68.22

Excise warehouse, defined, SOR/86-1072 2, EXA 19–21

Excise warehouse licensee, defined, SOR/86-1065 2

Export and Import of Rough Diamonds Act

- definitions, EIRDA 2
- • disclosure, EIRDA 4
- exporting, EIRDA 8–13
- importing, EIRDA 14–16
- schedule, amendment of, EIRDA 3
- statistics, EIRDA 5

Export and Import Permits Act

- contravention, aiding and abetting, EIPA 18
- dairy products, 6.2(5)
- determination of quantities, EIPA 6.2(1)

Index

Export and Import Permits Act (cont'd)

- Export Permits Regulations, 1, SOR/2017-174 1 to 1, SOR/2017-174 3
- import or export access, EIPA 6.2
- offences, EIPA 19 to EIPA 23
- payments and securities, EIPA 6.2(4)
- prohibition, EIPA 13 to EIPA 18
- punishment, EIPA 19 to EIPA 23
- regulations, EIPA 12
- report to Parliament, EIPA 27

Export certificate

Export control list, EIPA 3

- addition to, EIPA 5.1(1), EIPA 5.2(1)
- amendment of, EIPA 6
- defined, EIPA 2(1)
- diversion of goods prohibited, EIPA 15(1)
- export permit, *see* Export permit
- general permit, *see* General permit
- intergovernmental agreement
 - • Schedule 4 column 1, EIPA 9.1
 - • intergovernmental arrangement, EIPA 6.2(1)
 - • Collection of Information Relating to Quotas, EIPA Schedule 2
 - • Issuance of Certificates for Export of Goods Subject to Foreign Import
- prohibitions, EIPA 13
- removal from, deemed, EIPA 5.1(2)
- quantity of goods, determination of, EIPA 6.2
- steel, EIPA 8.1

Export control list of countries, EIPA 4

Export, defined, CA 2(1)

Export examiner, CPEIA 8(3)

- defined, CPEIA 2
- designation of, CPEIA 6(1)
- determination by, CPEIA 9 to CPEIA 13
- expenses, CPEIA 6(3)

- object not on control list, CPEIA 9, CPEIA 10

- object on control list, CPEIA 11

- remuneration, CPEIA 6(2)

Export monopoly, SIMA 20

Export permit, CPEIA 12, *see also* Export Permits Regulations

- agreement affects anti-dumping duty, SIMA 26
- alteration of, CPEIA 15, EIPA 10
- amendments, 1, SOR/2017-174 3
- application for
 - • false information, CPEIA 42
 - • information given to applicant, CPEIA 26
 - • referred to export examiner, CPEIA 9
 - • review of, CPEIA 29
- requirements, 1, SOR/2017-174 2
- defined, CPEIA 2
- deposit of copy, CPEIA 14
- firearms, automatic, EIPA 7(2)
- export allocation, EIPA 8.31
- issue of, EIPA 7(1), EIPA 8.2
 - • immediate, CPEIA 7
- limitation on, CPEIA 31
- non-resident, EIPA 21
- not issued, CPEIA 8(1)
- notice of refusal, CPEIA 13, CPEIA 16
 - • request for review, CPEIA 29
- object not on control list, CPEIA 8(2)
- object on control list, CPEIA 11
- offer to purchase object, CPEIA 30
- regulations, CPEIA 39
- refusal, CPEIA 35
- steel, EIPA 8.1
- transfer of, CPEIA 41
- transfer prohibited, EIPA 16
- unauthorized use prohibited, EIPA 16

Index

Export Permits Regulations, see also

Export permits

- amendments to permits, SOR/97-204 7
- application for permit, SOR/97-204 3, 4
- exclusion, SOR/97-204 2
- shipping requirements, SOR/97-204 5, 6
- terms, SOR/97-204

Export price

- defined, SIMA 2(1)
- determination of, SIMA 24
- • special rules, SIMA 25
- review of, SIMA 13.2

Export reporting office, SOR/2005-23 1

Export subsidy, see Subsidy

Exported goods

- advance rulings, CA 43.1(1)(b)
- burden of proof, CA 152
- to Canada through another country, CA 54
- certificate of origin, *see* Certificate of origin
- commercial goods, SOR/97-71 2
- commercial vessels, *see* Vessel
- control of, *see* Export control list
- deemed exportation, CT 89(3)
- direct costs, CA 52(4)
- disposal, proceeds of, CA 48(5)(a)(v)
- drawback, *see* Drawback
- export allocations
 - • application for, SOR/2017-173 2
 - • considerations, SOR/2017-173 3
 - • information to be supplied, SOR/2017-173 4
- exporters' records, CA 97.2
- failure to export, CA 96
- false representation, CA 42.4(2)
- goods shipped indirectly to Canada, SIMA 30(2)
- handling charges, CA 48(5)(a)(vi), CA 48(5)(b)(i)

- indirect costs, CA 52(4)
- licence fees, *see* Licence
- loading charges, CA 48(5)(a)(vi), CA 48(5)(b)(i)
- margin of dumping, *see* Dumped goods
- NAFTA country, CA 74(1)(c.1)
 - • advance ruling, CA 43.1(1)(b)
- NAFTA country, CT 98, SOR/98-48 18
 - • payment of duties relieved, CT 95, CT 123(7)
 - • time limit for application, SOR/98-48 18.1
- pass in transit through another country, SIMA 30(1)
- producers' records, CA 97.2
- production expenses, CA 52(4)
- resale, proceeds of, CA 48(5)(a)(v)
- royalties, CA 48(5)(a)(iv)
- sales tax, *see* Sales tax
- selling expenses, CA 52(4)
- special services, SOR/86-1012 3 to SOR/86-1012 7
 - • charges, SOR/86-1012 4 to SOR/86-1012 5
 - • transportation, accommodation and meals, SOR/86-1012 6
- statistics, CA 95.1
- tobacco, *see* Tobacco
- in transit through another country, SOR/86-876 2(1)
- transportation costs, CA 48(5)(a)(vi), CA 48(5)(b)(i)
- transshipment, CT 18
- unloading charges, CA 48(5)(a)(vi), CA 48(5)(b)(i)
- variation in price, SIMA 30.2(2)
- vendor and purchaser related, CA 48(2)
- verification of origin
 - • condition, SOR/2013-214 4
 - • manner of conducting, SOR/2013-214 2, SOR/2016-146 2
 - • observer, SOR/2013-214 5

Index

Exported goods (*cont'd*)

- • prescribed premises or place, SOR/2013-214 3
- verification of origin on behalf of EFTA state, CA 97.201
- • determination as re-determination, CA 97.201(5)
- • method, CA 97.201(2)
- • notice requirement, CA 97.201(4)
- • statement, CA 97.201(3)
- vessels, *see* Vessel

Exporter

- benefit on resale provided, SIMA 23, SIMA 28
- defined, SOR/2005-23 1
- free trade partner, *see* Free trade partner
- like goods, *see* Like goods
- marking determination, SOR/98-49 3 to SOR/98-49 6
- non-producing, SOR/97-332 2
- reporting, SOR/2005-23 3
- • exceptions, SOR/2005-23 6, SOR/2005-23 7, SOR/2005-23 8
- • manner of reporting, SOR/2005-23 16, SOR/2005-23 17, SOR/2005-23 18, SOR/2005-23 19
- • oral reporting, SOR/2005-23 15
- • restricted goods, SOR/2005-23 5
- • summary reporting, SOR/2005-23 4
- statement of origin, SOR/98-52 4(2)(b)
- verification questionnaire, SOR/97-333 2

Exporters' and Producers' Records Regulations, SOR/97-71 1 to SOR/97-71 8

Exporter's Statement of Origin, SOR/98-52 Schedule 1

"F" staging list, defined, CT 2(1)

Fabric, SOR/86-872 2 to SOR/86-872 4

False statements, CA 153

Federal Court

- appeal of Minister's decision, CA 135
- appeal to, decision of Deputy Minister, CA 68(1)
- disposition of appeal, CA68(2)

Federal Court Act, non-application

- section 96.2, SIMA 96.11(2)
- subsection 18.3(1), SIMA 96.2, SIMA 96.11(1)

Federal Court of Appeal

- application to review, SIMA 96.1
- • Canadian International Trade Tribunal order, SIMA 96.1(1)(d) to SIMA 96.1(1)(f)
- • decision of Deputy Minister, SIMA 96.1(1)(b), SIMA 96.1(1)(c)
- • filing or, SIMA 96.1(3)
- • final determination, SIMA 96.1(1)(a)
- • grounds, SIMA 96.1(2)
- disposition of appeal, SIMA 62(2)
- proceedings, SIMA 9(2), SIMA 9.2(1)
- question of law, SIMA 62(1)
- review of definitive decision of Canadian International Trade Tribunal, SIMA 77.031

Federal Court — Trial Division

- appeal from Canadian International Trade Tribunal, ETA 81.24
- appeals
- • discontinued, ETA 81.31(4)
- • dismissed without a hearing, ETA 81.31(4)
- • disposition of, payment by Minister, ETA 81.38
- • dispositions of, ETA 81.31
- • • costs, ETA 81.31(2), ETA 81.31(3)
- • hearing of, ETA 81.3
- • no reasonable grounds, ETA 81.31(4)
- appeals to, ETA 81.28
- • from Canadian International Trade Tribunal, ETA 81.29(1)

Index

Federal Court — Trial Division (*cont'd*)

- • certificate as to date of filling and mailing, ETA 81.28(5)
- • counter-claims, ETA 81.28(2)
- • cross-demand, ETA 81.28(2)
- • notice of sent to Tribunal, ETA 81.29(1)
- • other party to appeal, certificate verifying address, ETA 81.28(4)
- • procedure, ETA 81.28(3)
- assessment or determination, appeal of, ETA 81.2
- • no decision from Minister, ETA 81.22
- • reconsideration waived, ETA 81.21
- assessment or reassessment varied, ETA 81.23
- determinations of law/fact, ETA 81.36, ETA 81.37
- extending time limit for objecting or appealing, ETA 81.32(3)
- • limitation, ETA 81.32(6)
- • order, ETA 81.32(7)
- • procedure, ETA 81.32(4)
- • reasons, ETA 81.32(5)
- hearing of questions of law/fact, ETA 81.36, ETA 81.37
- interventions, ETA 81.34
- questions of law/fact, ETA 81.36, ETA 81.37
- reference to, ETA 81.36, ETA 81.37
- • certificate, ETA 86(6)
- • legal proceedings, ETA 86(7)
- • notice, serving of, ETA 86(7)
- • retention of amounts, ETA 86(7)

Federal customs laws, *see* Customs

Fees

- mail, imported, CA 147.1(10) to CA 147.1(13)

Fees for Records Regulations, SOR/86-1028 2 to 5

Fees in Respect of Mail Regulations, SOR/92-414 1 to 4

Final rate, CT 2(1)

- defined, CT 2(1)

Financial contribution, subsidy, *see* Subsidy

Financial institution

- registrant, defined, ETA 70.1(1)
- selected listed, ETA 218.1(2), ETA 220.04

Financial revenue, *see* Revenue

Financial services

- financial system, protection of, PCTFA 11.41–11.7

Financial Transactions and Report Analysis Centre of Canada

- Appropriation, PCTFA 50.1
- Assessments
- • binding, PCTFA 51.4
- • centre to ascertain expenses, PCTFA 51.1
- • particular expenses, PCTFA 51.2
- • prescribed information, PCTFA 51.3
- audit, PCTFA 70
- authority to provide services, PCTFA 51
- compliance measures, PCTFA 62–65.1
- contracts and agreements, PCTFA 66, 67
- disclosure of information, PCTFA 52–53.5
- establishment of the centre, PCTFA 41, 42
- head office, PCTFA 43–48
- human resources, PCTFA 49–50
- information, PCTFA 54–54.1
- • disclosure and use of, PCTFA 55–61
- legal proceedings, PCTFA 68, 69
- object, PCTFA 40
- organization, PCTFA 43–48
- reports, PCTFA 54–54.1, 71–72

Index

- Firearms**, EIPA 3(a), EIPA 5(1)(c.1), SOR/86-1065 15(4)
 - defined, SOR/86-1065 2, SOR/86-991 2
 - diversion of goods prohibited, EIPA 15(2)
 - export permit, EIPA 7(2)
 - prohibited, EIPA 4.1
- Fiscal period**
 - defined, ETA 68.15(1), ETA 68.21(1)
- Fishing season**, SOR/86-1001 9
- Fishing ship**, *see* Vessel
- Fishing, ships' stores**, SOR/96-40 7
- Fishing vessel**, *see* Vessel
- Floating home**
 - imported commercial goods, ETA 220.07(2)(b)
 - tangible personal property, ETA 220.01
- For use in, defined**, CT 2(1)
- Foreign convention**, *see* Convention
- Foreign cultural property**, *see* Cultural property
- Foreign warship**, SOR/96-40 2
- Forfeiture**
 - accrual of, CA 122
 - ammunition, SOR/86-1065 15(4)
 - ascertained, CA 124
 - • review of, CA 126.1, CA 127
 - conveyances, CA 122
 - conveyances seized, CA 121, CA 123
 - distilled spirits, SOR/86-1065 15(4)
 - final
 - • action by Deputy Minister, CA 141
 - • disposal of goods, CA 142
 - firearms, SOR/86-1065 15(4)
 - forfeit defined for the purposes of the *Customs Act*, CA 2(1)
 - goods seized, CA 122, CA 123
 - interest in goods seized as, CA 138 to CA 141
 - intoxicating liquor, importation of, IILA 7(2)
 - review of, CA 123
 - • conveyances, CA 123
 - safe-keeping, place of, goods left in, SOR/86-991 5
 - security, conveyances, CA 121
 - security held as forfeit, CA 121, CA 123
 - tobacco products, SOR/86-1065 15(4)
 - unclaimed goods
 - • bonded warehouse, CA 39.1(2)
 - • customs office, CA 39.1(1)
 - • disposal, expenses of, CA 39(2)
 - • duty free shop, CA 39.1(1)
 - • safe-keeping, place of, CA 39(2)
 - • sufferance warehouse, CA 39.1(1)
 - weapons, SOR/86-1065 15(4)
- Form**
 - *Customs Act*, CA 8
- Former Act, defined**, CA 169
- Free samples**, ETA 2(5)
- Free Trade Agreement Advance Rulings Regulations***, SOR/97-72 1 to 21
- Free trade agreement, Canada-United States Free Trade Agreement**
 - American Secretary, SIMA 77.1(1)
 - Canadian Secretariat, SIMA 77.1(1)
 - • absence, SIMA 77.24(3)
 - • chief executive officer, SIMA 77.24(5)
 - • establishment of, SIMA 77.23
 - • incapacity, SIMA 77.24(3)
 - • salary and expenses, SIMA 77.24(2)
 - • Secretary of, SIMA 77.24(1)
 - • staff, SIMA 77.25
 - • superannuation, SIMA 77.24(4)

Index

- Free trade agreement, Canada-United States Free Trade Agreement (*cont'd*)
 - defined, CA 2(1), EIPA 2(1), SIMA 2(1)
 - definitive decision
 - • appeal, SIMA 77.12
 - • review of by panel, SIMA 77.11, SIMA 77.15(1)
 - dispute settlement respecting goods of the United States, SIMA 77.1 to SIMA 77.29
 - extraordinary challenge committee, SIMA 77.1(1)
 - extraordinary challenge proceeding, SIMA 77.17
 - • committee, SIMA 77.18
 - • • orders and decision final, SIMA 77.2
 - • conduct of proceeding, SIMA 77.19
 - panel, SIMA 77.1(1)
 - • administrative record, SIMA 77.14
 - • appointment of, SIMA 77.13
 - • appropriate authority
 - • • matter referred back to, SIMA 77.16
 - • • review of action of, SIMA 77.15(4)
 - • code of conduct, SIMA 77.21
 - • decision of, SIMA 77.15(5)
 - • orders and decision final, SIMA 77.2
 - • powers of, SIMA 77.15(2)
 - • remuneration, SIMA 77.22
 - preferential tariff treatment, *see* Tariffs
 - rules, SIMA 77.1(1)

Free trade partner, CT 59

- defined, CA 2(1), CT 2(1), EIPA 2(1)
- exporter, SOR/97-332 2
- goods imported from, *see* Imported goods
- imported goods, EIPA 5(4), EIPA 5(4.1), EIPA 5(8), EIPA 8(3)

Freight service, *see* Service

Freight train

- crewmember, SOR/2003-323 3(2)
- • baggage of, SOR/86-873 5(4), SOR/86-873 7.1
- person in charge of, SOR/2003-323

Fruit, fresh, *see* Duties; Imported goods

Fuel, *see also* Designated goods

- aviation fuel, defined, ETA 68.4(1)
- bulk permit, ETA 23(9)
- bulk sale, ETA 69(1)
- deemed sale and delivery, ETA 23(3)
- defined, ETA 23.01(1), ETA 68.4(1)
- diesel
 - • tax not payable, ETA 23(8)(c)
- diesel, defined, CA 2(1.1), ETA 2(1)
- diplomat, purchase by, ETA 68.3
- diversion of to ineligible use, ETA 68.4(1)(6)
- excise tax, *see* Excise tax
- gasoline
 - • defined, CA 2(1.1), ETA 2(1)
- ineligible use, ETA 68.4(1)(6)
- portion exempt from tax, ETA 23(9), ETA 23(9.1)
- sales tax, *see* Sales tax
- tax rebate, *see* Fuel tax rebate
- volume, measurement of
 - • licensed wholesalers, ETA 23.01(3)
 - • temperature compensated method, ETA 23.01(1)
 - • uncompensated method, ETA 23.01(1)

Fuel tax rebate

- amount
 - • Part III, ETA 69(8.01), ETA 69(8.2)
 - • Part VI, ETA 69(8), ETA 69(8.1)
- carriers, ETA 68.4(1)(2)
- defined, ETA 68.4(1)
- farmer, ETA 69(2.1), ETA 69(4.1), ETA 69(6.1), ETA 69(8.2)

Index

- Fuel tax rebate (*cont'd*)
 - importer, ETA 69(5)
 - licensed manufacturer, ETA 69(2) to ETA 69(3)
 - licensed wholesaler, ETA 69(2) to ETA 69(3)
 - purchaser, ETA 69(6)
 - reduction deemed payable, ETA 69(9)
 - registered vendor, ETA 69(4) to ETA 69(5)
 - repayment, ETA 68.4(1)(8)
 - ships, ETA 68.5
 - truckers, ETA 68.4(1)(3)
- GAAP**, *see* Generally accepted accounting principles
- Garnishment**, ETA 84
 - restriction, ETA 86(3)
- Gasoline**, *see* Designated goods; Fuel
- General expenses**, SOR/86-792 5
 - defined, CA 52(4)
- General permit, issue of**, EIPA 7(1.1), EIPA 8(1.1)
- General permit to export**, CPEIA 17
 - defined, CPEIA 2
- Generally accepted accounting principles**
 - appraised goods, costs in respect of, SOR/86-792 6
 - defined, SOR/97-333 1, SOR/2004-129 1
 - verification of origin, SOR/2004-129 7, SOR/2013-217
- Gifts**
 - total cultural, CPEIA 32
 - • disposal of, CPEIA 33, CPEIA 33.1
- Goods**
 - abandoned, *see* Abandoned goods
 - access commitment, CT 10(2)
 - access to, CA 21
 - accident occurs while transporting, SOR/86-1064 4
 - accounting for, SOR/86-1062 3, SOR/98-47 2, SOR/98-52 3
 - • regulations, CA 32(6)
 - action to recover limited, CA 106(2)
 - • cargo data, SOR/86-873 Sched. 2
 - • conveyance data, SOR/86-873 Sched. 1
 - agricultural, *see* Agricultural goods
 - amounts owing, CA 59(3)(a)
 - • exception, CA 59(5)
 - amounts payable, CA 59(4)
 - • determination of, CA 124(2)
 - • limitation, CA 126.1, CA 127
 - apparel, *see* Apparel goods
 - appraised, *see* Appraisal of goods
 - automotive, *see* Automotive goods
 - brittle, SOR/86-946 3
 - casual, *see* Casual goods
 - Chile tariff, entitled to, CT 71(2)
 - commercial, *see* Commercial goods
 - computed value, CA 47(2)(d)
 - • defined, CA 45(1)
 - container, CT 21(2)(e), EXA 2
 - controlled
 - • detention of, CA 101
 - • imported as mail, SOR/86-1062 8(b)
 - credit sale, SIMA 27
 - damaged
 - • duties, refund of, *see* Duties
 - • rebate for, ETA 215.1(2), ETA 263
 - deductive value, CA 47(2)(c), CA 51(1)
 - • defined, CA 45(1)
 - deemed not to be imported, ETA 2(4), ETA 2(4.2)
 - defective, SOR/98-48 36
 - deficient in quantity, SOR/98-48 7
 - defined, CA 2(1), SOR/97-333 1, SOR/2004-129 1, SOR/2016-146

Index

- Goods (*cont'd*)
 - designated, *see* Designated goods
 - destroyed, CA 78
 - • duties, refund of, *see* Duties
 - • during transport, CA 20(2)(a)
 - detained, sale of, SOR/86-1010 3 to SOR/86-1010 9
 - deteriorated, *see* Duties
 - direct shipment of, CT 17
 - directly competitive, CT 63(1), CT 63(4)(c)
 - disposal of, CA 19(1), CA 78
 - diversion of, CA 32.3
 - dumped, *see* Dumped goods
 - duties, refund of, *see* Duties
 - examination of, CA 99 to CA 99.4
 - excisable, *see also* Excisable goods
 - • defined, SOR/86-1072 2
 - exempt from tax, ETA 116(4)
 - export price, *see* Export price
 - exported, *see* Exported goods
 - forfeit, *see* Forfeiture
 - health, ETA 2(1)
 - homogeneous goods, SOR/2005-23 1
 - identical, *see* Identical goods
 - imported, *see* Imported goods
 - incinerator, *see* Incinerator goods
 - inferior quality, SOR/98-48 36
 - under lease, *see* Leased goods
 - like goods, *see* Like goods
 - mail, imported as, SOR/86-1062 8.2
 - • controlled, SOR/86-1062 8(b)
 - • prohibited, SOR/86-1062 8(b)
 - marking of, regulations regarding, CT 19, SOR/94-16 SOR/94-23
 - material, SOR/97-72 1, SOR/97-333 1
 - maximum value, CT 132(2), CT 132(4)
 - merchantable scrap, waste or by-products
 - • interest, CT 123(3) to CT 123(9)
 - • value, CT 120, CT 121, SOR/98-48 40(2)
 - minor processing, SOR/98-52 1
 - misdescription of, CA 154
 - movement of, CA 19(2)
 - normal value, SIMA 2(1)
 - • cannot be determined, SIMA 19
 - • consignment goods, SIMA 29(2)
 - • determination of, SIMA 15, SIMA 16
 - • • information not available, SIMA 29(1)
 - export monopoly, SIMA 20
 - exported goods, SIMA 30
 - like goods, SIMA 23
 - review of, SIMA 13.2
 - start-up costs, SIMA 23.1
 - not released, CA 35
 - obsolete surplus goods, CT 109 to CT 112
 - origin
 - • generally accepted accounting principles, SOR/97-333 9
 - • proof of, SOR/98-52 13
 - • re-determination, SOR/97-72 13(1)(b), SOR/97-333 14, SOR/97-333 15, SOR/98-44 2, CA 59, SOR/2016-146 10
 - • regulations, CT 16(2) to CT 16(4)
 - • verification, SOR/97-72 13(1)(a), SOR/97-333 1 to SOR/97-333 20, SOR/98-45 1, SOR/98-45 2
 - originate, meaning of, CT 16(1)
 - originating
 - • accumulation, SOR/2020-155 9
 - • advance rulings, CA 43.1(1)(a)
 - • de minimis rule, SOR/2020-155 5
 - • goods classified as set, SOR/2020-155 6
 - • transport requirements, SOR/2020-155 10
 - • treatment of recovered materials, SOR/2020-155 4

Index

- Goods (*cont'd*)
- • wholly obtained or produced goods, SOR/2020-155 3
 - packing costs, CA 48(5)(a)(ii)
 - perishable, SOR/86-946 3, SOR/86-991 3(2), SOR/86-1065 15(2)
 - • return of seized goods, CA 119(1)
 - • sale of seized goods, CA 119(2)
 - prescribed
 - • NAFTA, SOR/93-608 1 to SOR/93-608 2
 - prescribed class, CA 39.1
 - price paid, adjustment of, CA 48(5)
 - price paid or payable, defined, CA 45(1)
 - process of, CT 80
 - prohibited, CA 71(1)
 - • imported as mail, SOR/86-1062 8(b)
 - prohibited for use or sale, SOR/98-48 31(b)
 - qualified, defined, ETA 68.28(1)
 - reasonable allocation of costs, SOR/97-340 Schedule VI
 - regulated, imported as mail, SOR/86-1062 8(b)
 - regulations contravened, CA 111(1)
 - release, defined, SIMA 2(1)
 - release of, CA 31, CT 90(3), CT 106(2)
 - • accounting for, CA 32, SOR/86-1062 7.4, SOR/86-1062 7.5
 - • certificate, SOR/86-1062 7(3)
 - • imported by courier, SOR/86-1062 7.1, SOR/86-1062 7.2
 - • interim accounting, SOR/86-1062 14(2)(a), SOR/86-1062 15
 - • licence, SOR/86-1062 7(3)
 - • permit, SOR/86-1062 7(3)
 - • prior to payment of duties, CA 33, SOR/86-1062 8, SOR/86-1062 9
 - • refused, CA 71(1)
 - • returned goods, CT 103
 - • undertaking, CA 4.1
 - • without accounting, SOR/86-1062 7
 - reported outside Canada, CA 12(4)
 - restricted, SOR/2005-23 1
 - return of goods seized, CA 117(2)
 - returned
 - • to Canada, *see* Imported goods
 - • rebate for, ETA 215.1(1)
 - • release of, CT 103
 - safe-keeping, place of, CA 37(4), CA 38(1), CA 38(2)
 - of the same class or kind, defined, CA 45(1)
 - samples, SOR/98-49 2(e)
 - seized, CA 110(1)(a), CA 111(3)
 - • amounts demanded, CA 133(4)
 - • cancels notice, CA 125
 - • compensation, payment of, CA 119.1(3)
 - • decision of Minister, request for, CA 129(1)
 - • Deputy Minister, report to, CA 128
 - • destroyed, CA 119.1(1)
 - • fate of goods, CA 133
 - • impractical, CA 124(1)
 - • insufficient money or security taken, CA 133(1)(c), CA 133(7), CA 148(3)
 - • interest in, CA 138(1)
 - • Minister, decision of, CA 131 to CA 133
 - • no contravention, CA 132
 - • notice, CA 110(3)
 - • perishable, CA 119
 - • proceeds of sale, CA 119.1(2)
 - • restoration pending appeal, CA 136
 - • return of, CA 133(2)
 - • returned, CA 117
 - • sold, CA 119.1(1)
 - • restrictions, CA 119.1(1.1)
 - • subject to, CA 103
 - shelf-life, SOR/98-48 17
 - similar, CA 50
 - • deemed, CA 45(2)

Index

- Goods (*cont'd*)
- • defined, CA 45(1), CT 95(7)
 - • price per unit, *see* Price per unit
 - site, for use on, CEOAA 5(1)
 - statistical code for, CA 19.1, CA 32.1
 - stopped by peace officers, CA 116
 - storage of, CA 19(2), SOR/86-991 1 to SOR/86-991 6
 - storage-before-use period, SOR/98-48 17
 - subject to excise, defined, CT 21(2)
 - subsidized, *see* Subsidized goods
 - supplied by purchaser, SOR/86-792 4
 - system, ETA 68.23
 - tax refund, *see* under Tax
 - taken out of Canada and returned, CT 20(2)
 - temporary importation, *see* Imported goods
 - temporary importation, eligible for, SOR/86-1062 7(1)(e)
 - textile, *see* Textile goods
 - time of importation, CA 51(6)
 - time sensitive, SOR/2005-23 1
 - transaction value, *see* Transaction value
 - in transit, CT 26, CT 68(3), CT 79
 - transportation of, CA 20 to CA 23, SOR/86-1064 2 to SOR/86-1064 7
 - • officer access, CA 21
 - • transporter, liability of, CA 20(2)
 - • • exception, CA 20(2.1)
 - unclaimed, *see* Unclaimed goods
 - unconditionally free of duties, *see* Duties
 - unreleased, opening and unpacking, CA 157
 - used, SOR/86-1062 12(2)(a)
 - • defined, CT 95(7)
 - value of, imported commercial goods, ETA 220.07(3)
 - vendor and purchaser related, CA 48(2)
 - assessments, *see* Assessments
 - books, *see* Records, books or documents
 - defined, CT 80
 - filing of returns, ETA 219
 - imposition of, ETA 212, ETA 218, ETA 218.01
 - participating province, ETA 218.1(1)
 - participating province, imported goods, ETA 212.1(2)
 - payment, ETA 220.09
 - payment of, ETA 214, ETA 219
 - records, *see* Records, books or documents
 - refunds, *see* Refunds
 - returns, ETA 220.09
 - supply, *see* Supply
 - when payable, ETA 218.2
 - • imported commercial goods, ETA 220.07(4)
 - • intangible personal property, taxable supply of, ETA 220.08(2)
 - • supply of tangible personal property, ETA 220.06(2)
- Government**
- defined, CT 53(1), SIMA 2(1)
 - of a CUSMA country, defined, SIMA 2(1)
 - United States, SIMA 2(1)
- Governor in Council, order**, CT 53(2), CT 56 to CT 58, CT 72(1), SIMA 98
- extension, CT 63
 - retroactivity, CT 53(3.1)
- Gross revenue**, *see* Revenue
- Handling charges**, *see* under Exported goods
- Heading**, *see* Tariffs
- Health goods**, *see* Goods
- Her Majesty**
- Act binding on, CA 3(2)
 - duties binding on, CA 3(1)

Index

- Her Majesty (*cont'd*)
- requirement to report, exemption from, CA 3(3)
- Her Majesty in right of a province, meaning of**, ETA 2(2)
- Historical objects**, CPEIA 4(2)(a)
- Holding area, designated, defined**, SOR/86-873 2
- Home**
- floating, *see* Floating home
 - mobile, *see* Mobile home
- Hospital cleaning establishment**, ETA 65.25
- ICUMSA, defined**, SOR/86-951 2
- Identical goods**
- deemed, CA 45(2)
 - defined, CA 42.4(1), CA 45(1), CT 95(7), SOR/98-52 1
 - false representation, CA 42.4(2)
 - price per unit, *see* Price per unit
 - sold under different conditions, CA 49(2)
 - transaction value, *see* Transaction value
- Illegally imported goods**, *see* Imported goods
- Import certificate**, EIPA 9 to EIPA 9.2, ETA 213.2
- Import control list**, EIPA 5
- addition to, EIPA 5.1(1), EIPA 5.2, EIPA 5(3), EIPA 5(5), EIPA 5(6), EIPA 5.4(2), EIPA 5.4(3), EIPA 5.4(6) to EIPA 5.4(8)
 - amendment of, EIPA 6
 - defined, EIPA 2(1)
 - extension order, EIPA 5.4(4)
 - general permit, *see* General permit
 - goods removed from, CT 53(3), EIPA 5.4(9)
 - inclusion order, EIPA 5.4(5)
 - import permits, *see* Import permit
 - intergovernmental arrangement, EIPA 5(1)(e), EIPA 5(2), EIPA 6.2(1), EIPA 5.2(2)
 - • Collection of Information Relating to Quotas, EIPA Schedule 2
 - • Collection of Information Relating to Imports of Textile and Apparel, EIPA Schedule 3
 - prohibitions, EIPA 14
 - quantity of goods, determination of, EIPA 6.2
 - removal from, EIPA 5(7)
 - • deemed, EIPA 5.1(2)
 - steel, EIPA 8.1
 - tariff treatment, goods entitled to, CT 53(2)(c)
- Import, defined**, CA 2(1), ETA 123(1)
- Import permit**
- alteration of, EIPA 10
 - import allocation, EIPA 8.3(1)
 - issue of, EIPA 8(1), EIPA 8.2, EIPA 8(2)
 - no import allocation, EIPA 8.3(2)
 - non-resident, EIPA 21
 - steel, EIPA 8.1
 - transfer prohibited, EIPA 16
 - unauthorized use prohibited, EIPA 16
- Importation of Intoxicating Liquors Act**
- exemptions, IILA 8
 - prosecution, IILA 6
 - punishment, IILA 5
 - regulations, IILA 3(3)
 - search warrants, IILA 7(1)
- Importations, series of, defined**, SOR/98-52 1
- Imported from Israel or another CIFTA beneficiary**, *see* Imported goods
- Imported goods**
- abandoned, *see* Abandoned goods

Index

- Imported goods (*cont'd*)
- accounting for, SOR/98-46 2, SOR/98-47 2, SOR/98-52 3
 - regulations, CA 32(6)
 - assembly costs, CA 48(5)(b)(ii)(A)
 - beneficiary country, SOR/98-52 4, SOR/98-52 5
 - burden of proof, CA 152
 - chassis, ETA 2(4.1)
 - Chile, CT 5
 - CJFTA, entitled to benefit of preferential tariff treatment, SOR/98-52 9.1 to SOR/98-52 9.4
 - classification of, CT 10(1)
 - commercial, ETA 220.07
 - commercial goods, records kept in respect of, *see* Records, books or documents
 - construction costs, CA 48(5)(b)(ii)(A)
 - consumed in response to an emergency, SOR/98-50 3
 - contribute importantly, EIPA 4.2(1)
 - control of, *see* Import control list
 - cosmetics, ETA 2(3)(a)
 - courier, *see* Courier
 - customs office, reporting to, CA 12(1)–(3)
 - damaged, CA 73(a)
 - deemed, CA 18(1)
 - defective, SOR/98-48 36
 - Department of National Defence, material, components and parts imported by, SOR/86-1062 14(1)(d), SOR/86-1062 14(2)
 - destruction of, CA 73(a)
 - detention of, CA 41
 - deterioration of, CA 73(a)
 - disposal of, SOR/98-46 2
 - diverted due to an emergency, SOR/98-50 2
 - drawback, *see* Drawback
 - documents, method of sending, SOR/2013-215 3
 - duties, *see* Duties
 - duty free shop
 - facilities, services and standards, SOR/86-1072 13–17
 - EFTA state, CT 5
 - erection costs, CA 48(5)(b)(ii)(A)
 - examination of, SOR/86-1065 11(1)(b)
 - export of, costs related to, CA 48(5)(a)(iii)
 - fabric, SOR/86-872 2
 - free trade partner, CT 59, SOR/97-72 2
 - quantity, CT 63(4)
 - surtax, CT 60
 - fruit, fresh, CT 57(1)(b)
 - temporary duty, *see* Duties
 - goods and services tax, ETA 212 to ETA 216
 - goods imported from EU or other CETA beneficiary, EIPA 2(2)
 - goods imported from Israel or another CIFTA beneficiary, EIPA 2(1)
 - goods returned to Canada, CA 12(3.1)
 - goods unloaded prior to report, SOR/86-873 12
 - illegal imports, foreign cultural property, CPEIA 37(2) to CPEIA 37(9)
 - illegally imported, CA 15
 - disposition of, CA 102
 - prohibition against, CA 155
 - import access quantity, EIPA 8.3(3)
 - import allocation, EIPA 2(1), EIPA 8.3(1)
 - misrepresentation, EIPA 17
 - transfer prohibited, EIPA 16.1
 - imported but not released, SOR/86-1064 3, SOR/86-1064 6, SOR/86-1064 7
 - imported from Israel or another CIFTA beneficiary, CA 2(1), CT 2(1), EIPA 2(1)
 - refunds, SOR/98-48 21

Index

- Imported goods (*cont'd*)
 - • regulations, CT 52
 - importer, ruled not to be importer, SIMA 92 to SIMA 95
 - inferior quality, SOR/98-48 36
 - mail, goods imported as, SOR/86-1062 8 to SOR/86-1062 8.3
 - • fees charged, SOR/92-414 3
 - • • exceptions, SOR/92-414 4
 - maintenance costs, CA 48(5)(b)(ii)(A)
 - marking
 - • determination, SOR/98-49 2(b)
 - • re-determination, SOR/98-49 2(b)
 - marking determination, request for review, CA 60(2)
 - marking of, CA 159.1
 - marking regulations, CA 35.01
 - marking requirement, CA 35.02(2)
 - military equipment, SOR/86-1062 14(1)(c), SOR/86-1062 14(2)
 - motor vehicles designed for highway use, ETA 2(4.1)
 - • marking determination, SOR/98-49 3
 - • marking of, SOR/98-49 2
 - • review requested, SIMA 9.01(1), SIMA 9.21(1)
 - NAFTA country
 - • deemed determination, CA 57.01(2)
 - • marking determination, CA 57.01(1)
 - • no liability to penalty, CA 35.02(4)
 - • quantity, CT 63(4)
 - obligation to answer questions, CA 13
 - opening of unreleased goods, CA 157
 - origin, CA 57.1(a)
 - • deemed determination of, CA 58(2)
 - • determination of, CA 58(1), SOR/2013-215 2
 - • generally accepted accounting principles, SOR/97-333 9
 - • proof, SOR/98-52 3 to SOR/98-52 13
 - • proof of, CA 35.1, SOR/98-52 9
 - • re-determination, SOR/97-333 14, SOR/97-333 15
 - • re-determinations, SOR/98-44 4(1)
 - • review of determination, CA 58(3)
 - origin of
 - • determinations, SOR/98-44 3(1)
 - preferential tariff treatment, CA 32.2(1)
 - presentation of, CA 13
 - price paid, rebate of, CA 48(5)(c)
 - • absence of sufficient information, CA 48(6)
 - • inaccurate information, CA 48(7), SOR/86-792 4.1, SOR/86-792 4.2
 - prohibited imports, CT 136
 - purchaser, goods supplied by, SOR/86-792 4
 - quantity released less than quantity in respect of which duties paid, SOR/98-48 12
 - quantity released less than quantity in respect of which duties were paid, CA 74(1)(b), CA 75(2)
 - records, CA 22
 - re-determination of origin, *see* Redetermination
 - released and subsequently exported, CT 89(1)
 - reporting of, SOR/86-873 3
 - • exceptions, SOR/86-873 7 to SOR/86-873 7.2
 - • goods unloaded prior to report, SOR/86-873 12
 - • liability for duties, *see* Duties
 - • manner of reporting, SOR/86-873 4 to SOR/86-873 7.1
 - • oral reporting, SOR/86-873 5
 - • periodic, SOR/86-873 8 to SOR/86-873 11
 - sale of, SOR/98-46 2
 - seizure of, CA 12(7)
 - series of importations, SOR/98-52 1
 - short landed, CA 18(2)

Index

Imported goods (*cont'd*)

- special services, SOR/86-1012 3 to SOR/86-1012 7
- • charges, SOR/86-1012 4 to SOR/86-1012 5
- • transportation, accommodation and meals, SOR/86-1012 6
- statement of origin, CA 42.2
- sufferance warehouse, CA 24(1)(a)
- supplemental quantity, EIPA 8.3(3)
- surge, CT 54
- tangible personal property
- tax not payable, ETA 23(8)(b.1)
- temporary importation, SOR/86-1062 7(1)(e)
- temporary use
 - • designated goods, CEOAA 5(1)(c)
 - • leased goods, CEOAA 5(2)(b)
- transportation of, SOR/86-1064 3 to SOR/86-1064 7
- traveller, CT 83
- United States, review requested, SIMA 9.1, SIMA 9.3
- unloading, CA 14
- unpacking of unreleased goods, CA 157
- unreleased, CA 157
- value of, ETA 215
- vegetables, CT 57(1)(b)
 - • temporary duties, *see* Duties
- verification letter, SOR/2013-217 3
- verification of origin, CA 42.01
 - • conditions, SOR/2004-129 4
 - • manner of conducting, SOR/2014-283 2-4
 - • methods, CA 42.1(1), CA 42.1(1.1), SOR/98-45 2-3, SOR/2004-129 2
 - • prescribed premises, SOR/2004-129 3
 - • statement of origin, CA 42.2, CA 42.2(1)
 - • withdrawal of preferential tariff treatment, CA 42.1(2)

- verification questionnaire, SOR/2013-217 3
- verification visit, SOR/2013-217 5
- video cassettes, prerecorded, ETA 2(3)(d)
- volume, loss in, CA 73(b)
- weight, loss in, CA 73(b)
- wrecks, CA 16
- written report, CA 12(6)

Imported Goods Records Regulations, SOR/86-1011 1.1 to SOR/86-1011 8

Importer

- agent of, SOR/86-944 3
- anti-dumping duty, *see* Anti-dumping duty
- appraisal of goods, request for, CA 47(3)
- bill of lading, SOR/86-876 3(1)
- countervailing duty, *see* Countervailing duty
- CSA importer, SOR/86-873 2
- deemed to be manufacturer or producer, ETA 2(3)
- defined, SIMA 2(1)
- fuel tax rebate, *see* Fuel tax rebate
- marking determination, SOR/98-49 3 to SOR/98-49 6
- re-determination of tariff classification, request for, *see* Tariff
- ruling requested to ascertain which importer is importer of goods in, SIMA 89 to SIMA 95
- sufficient information supplied by, SOR/86-792 5
- undertaking, CA 4.1
- value for duty, *see* Duties

Importers' records, CA 42

Incapacity, estate, administrator of, CA 10(2)

Incinerator goods, ETA 68.27

Income tax certificate, CPEIA 33

Index

Income Transfer Pricing and Customs Valuation, IC06-1

Indemnity, contract of, ETA 3

Indirect costs, *see* General expenses

Indirect material, defined, SOR/97-71 1

Information

- communication of, *see* Communication of information
- confidential, SIMA 85 to SIMA 88
- defined, SIMA 82
- disclosure of, *see* Communication of information
- provided to Deputy Minister, SIMA 83 to SIMA 84
- provision of, CA 7.1

Information Circular

- Income Tax Transfer Pricing and Customs Valuation, IC06-1
- International Transfer Pricing, IC87-2R
- International Transfer Pricing: Advance Pricing Arrangements (APA), IC94-4R
- Tax Collection Policies, IC98-1R7
- Voluntary Disclosure Program, IC00-1R5

Initial rate, *see* Duties

Injury, *see* Domestic industry

Inland waters

- customs office, presentation to, CA 11(5)
- defined, CA 2(1)
- importing goods, CA 12(5)
- • ship, *see* Vessel

Inquiries, ETA 107(1)

- authorization of persons to make, CA 109

Insolvency, *see* Bankruptcy

Inspections

- *Customs Act*, CA 42(2)
- dwelling house, CA 42(3), CA 42(4)

Institution

- defined, CPEIA 2

Insurance adjuster, SOR/98-48 1

Insurance agent

- books and records, *see* Records, books or documents
- return required, ETA 5(2)

Insurance broker

- books and records, *see* Records, books or documents
- return required, ETA 5(2)

Insurance contract, ETA 3, ETA 4(2)

- agent, more than one, ETA 4(4)
- broker, more than one, ETA 4(4)
- renewed, ETA 4(4)
- return required, ETA 5(1)
- tax on premiums, ETA 4(1), ETA 5(1)

Insurance premiums, ETA 3 to ETA 7

- taxable, ETA 4(1), ETA 5(1)
- books and records, *see* Records, books or documents
- defined, ETA 3
- return required, ETA 5(3)

Interest

- compounded, CT 124
- computation of, SOR/86-1121 3, SOR/86-1121 4
- on interest, refunded, CT 126(2)
- interest-free period, CA 33.4(3)
- on penalty, *see* Penalty
- prescribed, defined, ETA 68.24(1)
- prescribed rate, CA 3.2, CT 125, CT 126(2)
- • compounded, CA 3.1
- • for purposes of *Customs Act and Customs Tariff*, SOR/86-1121 3, SOR/86-1121 4
- • regulations, ETA 59(3.1)
- refunded, CA 3.3(2)

Index

- Interest (*cont'd*)
- specified rate, CA 3.2
 - • compounded, CA 3.1
 - • defined, CA 2(1), CT 2(1)
 - unpaid, CA 3.1
 - waiver of, CA 3.3(1), CA 3.3(1.1), CT 126(1)
- Interest Rate for Customs Purposes Regulations**, SOR/86-1121 1 to SOR/86-1121 4
- Internal waters, defined**, CA 2(1)
- International airport**, *see* Customs: facilities
- International bridge**, *see* Customs: facilities
- International commercial transportation**, SOR/86-873 5(1)(c)
- defined, SOR/86-873 2
- International Commission for Uniform Methods of Sugar Analysis**, *see* ICUMSA
- International railway**, *see* Customs: facilities
- International Transfer Pricing**, IC87-2R
- International Transfer Pricing: Advance Pricing Arrangements (APA)**, IC94-4R
- International tunnel**, *see* Customs: facilities.
- Interventions**, ETA 81.34
- Intoxicating liquor**, *see* Liquor, intoxicating.
- Inventory**
- Iron, rusted**, SOR/98-48 17
- Israel or another CIFTA beneficiary**
- defined, CA 2(1), CT 2(1), EIPA 2(1)
 - regulations, CT 52
- Judgments**
- certificate, ETA 82(5)
 - penalties and interest, ETA 82(5)
- Judicial proceeding**
- limitation of, CA 106(1)
 - stay of, CA 106(3)
- Judicial review**, CA 67(3)
- application for, SIMA 96.1
 - Canadian International Trade Tribunal, CA 67(3)
 - • application for, SIMA 76(1)
 - • duty ceases, SIMA 9(1)
 - Korea, CITTA 30.27–30.32
- Laboratory apparatus**, SOR/86-951 5
- Lawyer**
- defined, CA 43(3)
- Leased goods**, CEOAA 5(2), ETA 52(3)
- Legislature of any province, meaning of**, ETA 2(2)
- Levy, relief from**, ETA 2(6)
- Licence**
- amendment of, CA 24(2)
 - • duty free shop, SOR/86-1072 7
 - • sufferance warehouse, SOR/86-1065 6
 - application for, ETA 64(1)
 - • duty free shop, SOR/86-1072 3(2)
 - • sufferance warehouse, SOR/86-1065 3(2)
 - bonded warehouse, CT 91, SOR/86-1011 3.1(c)
 - • security given, CT 108
 - cancellation of, ETA 64(3)
 - • customs broker, SOR/86-1067 18
 - • duty free shop, SOR/86-1072 8, SOR/86-1072 9
 - • sufferance warehouse, SOR/86-1065 7
 - customs broker, CA 9(1), (2)
 - • application for, SOR/86-1067 4(1)(b), SOR/86-1067 7, SOR/86-1067 8
 - • display of, SOR/86-1067 14(a)

Index

Licence (*cont'd*)

- • expiration of, SOR/86-1067 12
- • fee, SOR/86-1067 11
- • issued, SOR/86-1067 10(1)
- • renewal fee, SOR/86-1067 11
- • renewed, SOR/86-1067 10(1)
- • terms and conditions, SOR/86-1067 13
- defined, SOR/86-1065 2, SOR/86-1067 2
- • duty free shop, SOR/86-1072 2
- duty free shop, CA 24(1)(c), SOR/86-1011 3.1(b), SOR/86-1072 3
- • refused, SOR/86-1072 3(6)
- failure to comply with terms and conditions of, CA 109.1
- fees
 - • exported goods, CA 48(5)(a)(iv)
 - • sufferance warehouse, SOR/86-1065 5
- granting of, ETA 64(2)
- notice confirming suspension, *see* Notice
- obligation to obtain, in respect of export of goods, CPEIA 49
- proof of, ETA 105(8)
- reinstated, sufferance warehouse, SOR/86-1065 10
- reinstatement of, duty free shop, SOR/86-1072 11
- release of goods, SOR/86-1062 7(3)
- renewal of, duty free shop, SOR/86-1072 12
- sufferance warehouse, CA 24(1)(a), SOR/86-1011 3.1(a), SOR/86-1065 3(1)
- • denied, SOR/86-1065 3(3)
- surrender of, customs broker, SOR/86-1067 19
- suspension of, SOR/86-1065 8 to SOR/86-1065 10
 - • customs broker, SOR/86-1067 18
 - • duty free shop, SOR/86-1072 9

- telecommunication programming services tax, ETA 68.13, ETA 68.14
- • licence subsequently issued, ETA 68.152
- term of, duty free shop, SOR/86-1072 6

Licensed manufacturer, *see* Manufacturer

Licensed retail vendor, *see* Vendor

Licensed tobacco manufacturer, *see* Manufacturer

Licensed wholesaler, *see* Wholesaler

Licensee

- adjustments, payments where, ETA 68.151
- bankrupt
 - • duty free shop, SOR/86-1072 8(c)
 - • sufferance warehouse, SOR/86-1065 7(c)
- defined, SOR/86-1065 2
- duty free shop
 - • acknowledgment of receipt of goods, SOR/86-1072 16(1)(a)
 - • defined, SOR/86-1072 2
- inventory, SOR/86-1072 14(b)
- recovery of tax from, ETA 75(1)
- sufferance warehouse, schedule of charges payable, SOR/86-1065 13(1)
- telecommunication programming services tax, *see* Telecommunication programming services tax

Lien-holder, seized goods, CA 138(1)

Like goods

- credit sales, SIMA 21
- deemed, SIMA 18
- defined, SIMA 2(1)
- normal value, SIMA 23
- price of, SIMA 17, SIMA 30.2(3)

Liquor, intoxicating

- defined, EA 6(2), IILA 2, SOR/86-1072 2
- duty free shop, SOR/86-1072 15

Index

- Liquor, intoxicating (*cont'd*)
- importation prohibited, IILA 3(1)
 - • burden of proof, IILA 4
 - • exceptions, IILA 3(2)
 - medicinal purposes, EIPA 8
 - restrictions on movement of, EA 6(1)
 - sacramental purposes, EIPA 8
- List of countries**, *see* Tariffs
- List of tariff provisions**, ETA 218.1(2)
- Literary material, federal sales tax, exempt from**, *see* Federal sales tax
- Loading charges**, *see* under Exported goods
- Logging, defined**, ETA 69(1)
- Logs, export duties**, EA 2
- Lumber products**, EIPA 3(c.1)
- Machine-sensible data media**, SOR/97-71 7
- commercial goods, records of, SOR/86-1011 6
 - courier, SOR/95-418 9
- Mail**
- defined, CA 2(1)
 - detention of, CA 147.1(9)
 - duties on, *see* Duties
- Maintenance costs**, *see* Imported goods
- Majesty, Her**, *see* Her Majesty
- Malt liquor**, *see* Alcohol; Designated goods
- Manager, Policy Review and Systems, Tariff Policy and Systems Development Directorate, Customs Program Branch of the Department of National Revenue, and Excise**, SOR/86-1066 24
- Manufactured tobacco**, *see* Tobacco
- Manufacturer**
- appropriation by, ETA 23(10), ETA 52
 - brooch, ETA 23(11)
 - clock, ETA 23(11)
 - deemed
 - defined, ETA 2(1), ETA 42
 - jewellery, ETA 23(11)
 - licence, exempt from requirement to apply for, ETA 2(3), ETA 2(4.1)
 - licensed
 - • recovery of tax from, ETA 75(2)
 - licensed tobacco, defined, ETA 2(1)
 - ring, ETA 23(11)
 - small, ETA 2(4.1)
 - small manufacturer
 - • qualified goods, ETA 68.28(2)
 - • sales tax, *see* Sales tax
 - tax not payable, ETA 23(7)
 - watch, ETA 23(11)
- Margin of dumping**, *see* Dumped goods
- Marine surveyor**, SOR/98-48 1
- Marking determination**, *see* Imported goods
- Material**
- defined, CT 95(8), SOR/97-71 1, SOR/97-72 1, SOR/97-333 1, SOR/2004-129 1, SOR/2017-146 1
 - rules of origin, SOR/2020-155 8
- Merchantable scrap, waste or byproducts**, *see* Duties: refund of; Goods
- Methanol**, *see* Alcohol
- Mexico, defined**, CT 2(1)
- Microfilm**, SOR/97-71 8
- commercial goods, records of, SOR/86-1011 5
 - courier, SOR/95-418 8
- Military equipment imported by Department of National Defence**, SOR/86-1062 14(1)(c), SOR/86-1062 14(2)

Index

- Mineral resource, defined**, ETA 69(1)
- Mining, defined**, ETA 69(1)
- Minister**
 - defined, CA 2(1), CPEIA 2, CT 2(1), EIPA 2(1), ETA 2(1), ETA 68.24(1), SIMA 2(1)
 - delegation of powers, SOR/86-359, SOR/86-766
 - powers, delegation of, ETA 59(2)
 - • customs facilities, CA 6(5)
 - report to Parliament, Review Board, report of, CPEIA 52
 - rights of, customs facilities, CA 6(2)
- Minister for International Trade, SIMA** 77.1(1), SIMA 77.01(1)
 - definitive decision
 - • appeal of, SIMA 77.012
 - • review of, SIMA 77.011
 - final determination
 - • request for, SIMA 96.21
 - • request for review of, SIMA 96.3
- Minister of Finance powers of**, CT 131
- Minister of Finance, request for review**, SIMA 76.1(1)
- Minister of National Revenue**
 - delegation of powers, CT 9, SOR/86-359, SOR/86-766
 - powers of, CT 130
- Mobile home**
 - imported commercial goods, ETA 220.07(2)(b)
 - tangible personal property, ETA 220.01
- Modular building unit, defined**, ETA 2(1)
- Molasses**, SOR/86-951 4, SOR/86-951 5
- Monetary instruments, reporting of**, PCTFA 11.8–39
 - agreements for exchange of information, PCTFA 38–38.1
 - delegation, PCTFA 39
 - exported mail, PCTFA 21
 - forfeiture, PCTFA 23
 - • review and appeal, PCTFA 24–31
 - information, disclosure and use of, PCTFA 36, 37
 - reporting, PCTFA 12–13
 - retention, PCTFA 14
 - searches, PCTFA 15–17
 - seizures, PCTFA 18–20
 - third party claims, PCTFA 32–35
 - transfer to Minister of Public Works and Government Services, PCTFA 22
- Moneys, statutory right to recovery of**, ETA 71
- Mortgagee, seized goods**, CA 138(1)
- Multigenerational home renovation tax credit**
 - death, special rules in the event of, ETA 122.92(6)
 - deemed overpayment, ETA 122.92(3)
 - effect of bankruptcy, ETA 122.92(5)
 - eligible dwelling, ETA 122.92(1)
 - eligible individual, ETA 122.92(1)
 - individual, ETA 122.92(1)
 - limits, ETA 122.92(4)
 - qualifying expenditure, ETA 122.92(1)
 - qualifying expenditure, trusts, ETA 122.92(2)
 - qualifying individual, ETA 122.92(1)
 - qualifying relation, ETA 122.92(1)
 - qualifying renovation, ETA 122.92(1)
 - renovation period taxation year, ETA 122.92(1)
 - renovation period, ETA 122.92(1)
 - secondary unit, ETA 122.92(1)
- Municipality**, ETA 2(5.1)
 - defined, ETA 2(1)
- Munitions**, EIPA 3(a), EIPA 5(1)(c.1)

Index

NAFTA

- Annex 300-B, SOR/97-72 14(a)(iv)
- Annex 302.2, SOR/97-72 14(a)(iv)
- Article 703, CT 74(1)
- country, *see* NAFTA country
- defined, CA 2(1)
- extraordinary challenge committee, SIMA 77.01(1)
- goods imported from a NAFTA country, *see* Imported goods
- order, extraordinary challenge
 - • committee, SIMA 77.018, SIMA 77.019
 - • proceeding, SIMA 77.019
- panel
 - • action by, SIMA 77.019(5)
 - • administrative record, SIMA 77.014
 - • appointment of, SIMA 77.013
 - • code of conduct, SIMA 77.021
 - • decision, SIMA 77.015(5)
 - • new, SIMA 77.019(4)
 - • order
 - • • extraordinary challenge, SIMA 77.017
 - • • final, SIMA 77.02
 - • • matter referred back to appropriate authority, SIMA 77.016
 - • powers of, SIMA 77.015(2)
 - • remuneration of members, SIMA 77.022
 - • review
 - • • action of appropriate authority, SIMA 77.015(4)
 - • • conduct of, SIMA 77.015(1)
 - • • definitive decision, SIMA 77.015(3)
 - • • disposition after, SIMA 77.015(3)
- panel process, suspension of, SIMA 77.028
 - • resumption, SIMA 77.0233
 - • termination, SIMA 77.0232

- preferential tariff treatment, CA 2(1), CA 2(1.2)
 - • commercial goods, SOR/86-1011 8
- preferential treatment, commercial goods, SOR/86-1011 7
- rules, SIMA 77.01(1)
- special committee, SIMA 77.01(1)
 - • affirmative finding against Canada, SIMA 77.025, SIMA 77.027
 - • affirmative finding against NAFTA country, SIMA 77.024, SIMA 77.027
 - • committee proceedings, stay of, SIMA 77.026
 - • panel reviews, stay of, SIMA 77.026

NAFTA and CCFTA Verification of Origin Regulations, SOR/97-333 1 to SOR/97-333 20

NAFTA country

- advance ruling, SOR/97-72 14
- contribute importantly, EIPA 4.2(1)
- defined, CA 2(1)
- definitive decision
 - • appeal of, SIMA 77.012
 - • review of, SIMA 77.011
- exports to, *see* Exported goods
- goods contributed importantly, CT 54
- goods exported from, *see* Exported goods
- goods imported from, *see* Imported goods
- preferential tariff treatment, *see* Tariffs
- request for review by special committee, SIMA 77.023 to SIMA 77.033
- surge, CT 54, EIPA 4.2(1)
- suspension of benefits, SIMA 77.03, SIMA 77.029
- verification visit, SOR/97-333 3, SOR/97-333 4

NAFTA Marking Determination, Redetermination and Further Regulations, SOR/98-49 1 to SOR/98-49 6

Index

- NAFTA Prescribed Class of Goods Regulations**, SOR/93-608 1 to SOR/93-608 2
- National heritage**, CPEIA 11(1)(b)
 - preservation of, *see* Control list
 - purchase of objects related to, CPEIA 35
- Natural resources, processing of**, EIPA 3(b)
- Naval stores**, EIPA 3(a), EIPA 5(1)(c.1)
- Net premiums, defined**, ETA 3
- Newfoundland offshore area**, *see* Offshore areas
- Non-allowable interest costs**
- Non-commercial aircraft**, *see* Aircraft
- Non-commercial water-borne craft**, SOR/86-873 5(2)
- Non-profit organization**
 - certificate, *see* Certificate
 - defined, ETA 68.24(1), ETA 259(1)
 - specified day, ETA 68.24(1)
- Non-resident**
 - tangible personal property
 - • taxable supply of, ETA 217(1)(b), ETA 217(1)(b.1)
- Normal value**, *see* Goods
- North American Free Trade Agreement**, *see* NAFTA
- North American Free Trade Agreement Implementation Act, Canadian**, SIMA 2(1)
- Notice**
 - of application
 - • seizure, declaring interest not affected by, CA 138(3)
 - • service of, CA 138(4)
 - of assessment, *see* Assessments
 - of assessment of penalty, CA 109.3
 - • burden of proof, CA 129(2)
 - • decision of Minister, request for, CA 129(1)
 - • Deputy Minister, report to, CA 128
 - • limitation, CA 126.1, CA 127
 - • reasons for seizure, CA 130
 - confirming suspension of licence of duty free shop, SOR/86-1072 10
 - *Customs Act*, contravention of, CA 124(1)
 - of intent to conduct verification visit, SOR/97-333 4, SOR/97-333 5
 - marking of imported goods, *see* Imported goods
 - of objection, *see* Objections
 - of re-determination of origin, SOR/2016-146 10
 - required by *Customs Act*
 - • affidavit, CA 148
 - • date of deemed, CA 149
 - • personal service, CA 148(2)
 - • sent by registered mail, CA 148(1)
 - service of, CA 137, ETA 104
 - • *Customs Act*, contravention of, CA 124(5)
 - • proof, ETA 105
 - unnamed persons, ETA 102.1
- Notice regarding duties**, *see* Duties
- Nova Scotia offshore area**, *see* Offshore areas
- Objections**
 - amounts owing, ETA 81.15(11)
 - assessments, ETA 81.15, ETA 81.16, CA 97.48
 - • limitations, CA 97.48
 - • payment by Minister on, ETA 81.16(1)
 - consideration of, ETA 81.15(4), CA 97.48(8)
 - determinations, *see* Determinations
 - notice of, ETA 81.17

Index

Objections (*cont'd*)

- • agreement to delay proceedings, ETA 86(8)
- • to Canadian International Trade Tribunal, *see* Canadian International Trade Tribunal
- • certificate, ETA 86(5)
- • copy filed, ETA 81.28(4)
- • extension of time, ETA 81.32, CA 97.5, CA 97.51
- • legal proceedings, ETA 86(5)
- • retention of amounts, ETA 86(5)
- • serving, ETA 86(5)
- • overpayment, ETA 81.15(11)
- • proof of no, ETA 105(6)
- • purchaser, ETA 81.33
- • unpaid, no amounts remain, ETA 81.15(9)

Obligations, performance of, CA 4

Obsolete surplus goods, *see* Goods

Offences

- • contravention of various sections of the *Customs Act*, CA 159.1
- • conviction for, ETA 86(1)
- • corporation commits an, CA 158
- • enforcement of criminal offences, CA 163.4, CA 163.5
- • marking of goods, *see* Goods
- • prosecution of, CA 162
- • smuggling, *see* Smuggling
- • summary conviction, CA 161
- • • limitation period, CA 161, CA 163

Officers, *see* Customs officers

Officers Authorized to Exercise Powers or Perform Duties of the of National Revenue Regulations, SOR/86-1066 1 to SOR/86-1066 43

Official, defined, CA 107(2)

Offshore areas

- imported commercial goods, ETA 220.07(5)
- imported goods, ETA 212.1(4)
- imported taxable supply, ETA 218.1(3), ETA 218.1(4)
- intangible personal property, taxable supply of, ETA 220.08(2)
- tangible personal property brought into participating province from province, ETA 220.05, ETA 220.06(4)

Ongoing service, *see* Service

Operator, defined, ETA 2(1)

Order, seizure, declaring interest not affected by, CA 139

- action by Deputy Minister, CA 141
- application, CA 138(1)
- date of hearing, CA 138(2)

Ores, export duties, EA 3

Origin form, *see* Certificate of origin

Originating goods, *see* Goods

Packing costs, *see* Goods

Parliamentary Committee, administration of Customs Act, CA 168

Participants' requiring documents, *see* Records, books or documents

Participants requiring documents

- members of, CA 148.1
- permanent establishment, *see* Permanent establishment
- service

Passenger vehicle, ETA 123(1)

Payments, CA 3.5

Peace officer, goods stopped by, CA 116

Pearls, *see also* Designated goods

- defined, CA 2(1.1)

Penalty

- assessment of, CA 109.3

Index

- Penalty (*cont'd*)
 - • insufficient, CA 133(1.1)
 - • limitation, CA 126.1, CA 127
 - cancel, CA 27.1
 - failure to collect tax, ETA 96(1)
 - failure to comply with various sections of the Act, CA 109.1
 - hindering officer, CA 160.1
 - interest on, CA 109.5
 - NAFTA country, goods imported from, CA 35.02(4)
 - payable, day on which it becomes, CA 109.4
 - refunded, CA 3.3(2)
 - removal of tobacco products from customs office, CA 109.2(2)
 - waiver of, CA 3.3(1), CA 3.3(1.1)
- Permanent establishment**
 - defined, SOR/86-792 2
 - supplies between branches, ETA 220
- Permanent resident, defined**, SOR/86-1072 2
- Permit officer**
 - defined, CPEIA 2
 - designation of, CPEIA 5
 - export permit, issuance of, *see* Export permit
- Permits**
 - export, *see* Export permit
 - exported goods, SOR/86-1001 5
 - general, *see* General permit to export
- Person**
 - defined, CA 2(1), ETA 2(1), SIMA 2(1)
 - resident in Canada, *see* Resident
- Personal property**
 - intangible
 - • taxable supply of, ETA 220.08
 - situated outside Canada, ETA 217(1)(a)(iv)(A), ETA 217(1)(c)
 - tangible
- • brought into participating province from non-participating province, ETA 220.05
- • defined, ETA 220.01
- • non-resident supplier, ETA 220.06(1)
- • non-resident, supply of to, ETA 179
- • non-taxable, ETA 220.06(3)
- • in transit, ETA 220.03
- • unregistered non-resident supplier, ETA 220.06(1)
- Persons**
 - associated, SIMA 2(2)
 - dealing at arm's length, SIMA 2(4)
 - related, SIMA 2(3), *see also* Related persons
- Persons arriving in Canada**, *see also* Presentation of persons on arrival
 - aircraft, SOR/86-873 13
 - customs office, presentation to, CA 11(1), CA 11(3)
 - • exception, CA 11(2), CA 11(3), CA 11(5)
 - railroad train, SOR/86-873 13
 - subject to search, CA 98
 - vessel, SOR/86-873 13
- Persons Authorized to Account for Casual Goods Regulations**, SOR/95-418 1 to SOR/95-418 11
 - coming into force provisions, SOR/95-418 11
 - designated provisions, SOR/2002-336 Schedule 1 Part 1
- Petroleum products**, *see also* Fuel
 - export prohibited, EA 5
- Photographic positives and negatives**, CPEIA 4(2)(d)
- Pipeline**, SOR/86-873 11
- Place of amusement**, *see* Amusements
- Plans imported for use in a construction project**, SOR/86-1062 14(1)(a), SOR/86-1062 14(2)

Index

- Polimeter cells**, SOR/86-951 5
- Powers, duties and functions of Deputy Minister**, *see* Deputy Minister
- Precious or semi-precious stones, set or mounted in jewellery**, ETA 23(11)
- Precious stones**, *see also* Designated goods
 - defined, CA 2(1.1)
- Preferential tariff treatment**, *see also* Tariff
 - under CCFTA, *see* Tariffs
 - under CCRFTA, *see* Tariffs
 - under NAFTA, *see* Tariffs
- Prehistorical objects**, CPEIA 4(2)(a)
- Prescribed classes of persons**, SOR/2005-23 2
- Prescribed Classes of Persons in Respect of Diversion of Imported Regulations, coming into force provisions*, SOR/98-46 3
- Prescribed, defined**, CA 2(1), CT 2(1), ETA 2(1)
- Presentation of persons on arrival**
 - advance notification
 - aircraft, SOR/2003-323 15
 - change in information, SOR/2003-323 18
 - obligation to wait, SOR/2003-323 19
 - marine pleasure craft, SOR/2003-323 17
 - non-commercial passenger conveyance, SOR/2003-323 4
 - amendments to authorizations
 - request of authorized person, SOR/2003-323 20
 - by Minister, SOR/2003-323 21
 - authorization by Minister, CA 11.1, 11(7)
 - crew, CA 11(3)
 - designation of mixed traffic corridor, CA 11.6
 - fees, SOR/2003-323 24
 - passengers, CA 11(3)
 - person travelling in mixed-traffic corridor, CA 11.7
 - presentation in alternative manners
 - • alternative manners, SOR/2003-323 11
 - • application for authorizations
 - • • application generally, SOR/2003-323 7(1)
 - • • child, on behalf of, SOR/2003-323 7(2)
 - • • corporate aircraft, exception, SOR/2003-323 8
 - • • authorization, SOR/2003-323 9
 - • • corporate aircraft, passengers on, SOR/2003-323 7(3)
 - • • duration, SOR/2003-323 10
 - authorizations
 - • • biometric data, SOR/2003-323 6.3
 - • • CANPASS program, SOR/2003 323 6
 - • • Commercial Driver Registration Program (CDRP), SOR/2003-323 6.21
 - • • free and secure trade program (FAST), SOR/2003/323 6.2
 - • • NEXUS program, SOR/2003 323 6.1
 - • • prescribed class, SOR/2003-323 5
 - carrying of authorization, SOR/2003-323 12
 - conditions of authorization, SOR/2003-323 13
 - lost or stolen authorization, SOR/2003-323 14
 - validity, SOR/2003-323 14.1
 - regulations, CA 11.1(3)
 - reporting, CA 11.4
 - requirements, CA 11(1)
 - exceptions, SOR/2003-323 2-3, CA 11(2), 11(4)–(6)

Index

- Presentation of persons on arrival (*cont'd*)
 - suspensions and cancellations of authorizations
 - • grounds, SOR/2003-323 22
 - • review, SOR/2003-323 23
- Previously certified institution, see** Nonprofit organization
- Price paid or payable, see** Goods
- Price payable, see** Goods
- Price per unit, CA 59(3)**
 - adjustment of, CA 51(4), SOR/86-792 5
- Principal cause, defined, CT 71(6), CT 72(3)**
- Prints, original, CPEIA 4(2)(e)**
- Proceedings for recovery of tax, see** Tax
- Proceeds of Crime (Money Laundering) and Terrorist Financing Act***
 - appeal, to federal court, PCTFA 11.4, 73.21
 - collection of penalties, PCTFA 73.25–73.3
 - compliance agreements, PCTFA 73.16–73.2
 - Crown, act binding on, PCTFA 4
 - currency, reporting of, PCTFA 11.8–39
 - • agreements for exchange of information, PCTFA 38–38.1
 - • delegation, PCTFA 39
 - • exported mail, PCTFA 21
 - • forfeiture, PCTFA 23
 - • • review and appeal, PCTFA 24–31
 - • information, disclosure and use of, PCTFA 36, 37
 - • reporting, PCTFA 12
 - • retention, PCTFA 14
 - • searches, PCTFA 15–17
 - • seizures, PCTFA 18–20
 - • third party claims, PCTFA 32–35
 - • transfer to Minister of Public Works and Government Services, PCTFA 22
 - definitions, PCTFA 2
 - federal court, appeal to, PCTFA 73.21
 - financial system, protection of, PCTFA 11.41–11.7
 - • financial transactions, limitation and prohibition of, PCTFA 11.49–11.7
 - • ministerial directive, PCTFA 11.42–11.48
 - Financial Transactions and Reports Analysis Centre of Canada, PCTFA 40–72
 - • audit, PCTFA 70
 - • authority to provide services, PCTFA 51
 - • compliance measures, PCTFA 62–65.1
 - • contracts and agreements, PCTFA 66, 67
 - • disclosure of information, PCTFA 52–53.4
 - • establishment of the centre, PCTFA 41, 42
 - • head office, PCTFA 43–48
 - • human resources, PCTFA 49–50
 - • information, PCTFA 54–54.1
 - • • disclosure and use of, PCTFA 55–61
 - • legal proceedings, PCTFA 68, 69
 - • object, PCTFA 40
 - • organization, PCTFA 43–48
 - • reports, PCTFA 54–54.1, 71–72
 - identity, verification of, PCTFA 6.1
 - monetary instruments, reporting of, PCTFA 11.8–39
 - • agreements for exchange of information, PCTFA 38–38.1
 - • delegation, PCTFA 39
 - • exported mail, PCTFA 21
 - • forfeiture, PCTFA 23
 - • • review and appeal, PCTFA 24–31
 - • information, disclosure and use of, PCTFA 36, 37

Index

Proceeds of Crime (Money Laundering) and Terrorist Financing Act (cont'd)

- • reporting, PCTFA 12–13
- • retention, PCTFA 14
- • searches, PCTFA 15–17
- • seizures, PCTFA 18–20
- • third party claims, PCTFA 32–35
- • transfer to Minister of Public Works and Government Services, PCTFA 22
- notice of violation, PCTFA 73.1–73.15
- offences, PCTFA 74–82
- penalties, collection of, PCTFA 73.25–73.3
- publication, PCTFA 73.22
- punishment, PCTFA 74–82
- purpose, PCTFA 3
- record keeping, PCTFA 6
- registration, PCTFA 11.1–11.4
- regulations, PCTFA 73
- reporting requirements, PCTFA 7–11
- review, PCTFA 11.3
- revocation
 - • contravention, PCTFA 11.171
- venue, PCTFA 82
- verification of identity, PCTFA 6.1
- violation
 - • notice of, PCTFA 73.1–73.15
 - • rules about, PCTFA 73.23, 73.24

Process, *see* Goods

Processed material, export of, EIPA 3(c)

Produce, defined, CA 45(1)

Producers

- appropriation by, ETA 23(10), ETA 52
- brooch, ETA 23(11)
- clock, ETA 23(11)
- control, deemed, SIMA 31(5)
- defined, ETA 2(1), SOR/97-71 1
- domestic, SIMA 2(1.2)

- domestic, complaint supported by, SIMA 31(2)
- jewellery, ETA 23(11)
- licence, exempt from requirement to apply for, ETA 2(3), ETA 2(4.1)
- marking determination, SOR/98-49 3, SOR/98-49 6
- related to exporter or importer, SIMA 31(4)
- ring, ETA 23(11)
- serious injury, CT 63(4)(b), CT 63(4)(c)
 - • defined, CT 2(1), EIPA 4.2(1)
- sufficient information supplied by, SOR/86-792 6
- threat of serious damage, CT 75(1), CT 76(1)
- threat of serious injury, EIPA 5(3)
 - • defined, CT 2(1), EIPA 4.2(1)
- watch, ETA 23(11)

Production, defined, SOR/97-71 1

Production expenses, *see* General expenses

Profit, SOR/86-792 5

Prohibited goods, *see* Goods

Prohibitions

- blank documents, *see* Records, books or documents
- breaking seals, CA 157
- duties, evasion of, *see* Duties
- false statements, CA 153
- illegally imported goods, *see* Imported goods
- misdescription of goods, CA 154
- opening imported goods, *see* Imported goods
- unpacking imported goods, *see* Imported goods

Proof of origin, CA 35.1

Proof of Origin of Imported Goods Regulations, SOR/98-52 1 to SOR/98-52 13

Index

Prosecution, time limit, ETA 110

Province, defined, IILA 2

Public auction, SOR/86-1010 3, SOR/86-1010 5

Public authority, defined, CPEIA 2

Public tender, SOR/86-1010 3, SOR/86-1010 6 to SOR/86-1010 9

Pulpwood, export duties, EA 2

Purchaser

- appeals, *see* Appeals
- defined, SOR/86-792 2.1
- fees payable to agent, CA 48(5)(a)(i)
- fuel tax rebate, *see* Fuel tax rebate
- in Canada, CA 45(1)
- incorrect statements as to use, ETA 116
- liability
 - • certificate incorrect, ETA 116(4)
 - • statement incorrect, ETA 116(4)
- objections, *see* Objections
- trade level, CA 49(1)(a)
- two or more, SIMA 22

Qualified appraiser, defined, SOR/86-946 2

Qualifying subsidiary, *see* Corporation

Quarter, defined, SOR/86-1121 2

Queen, *see* Her Majesty

Railway, *see* Customs: facilities

Railway rolling stock, SOR/86-873 5(1)(a)(i)

Raw material, export of, EIPA 3(c)

Real property

- regulations, ETA 59(3.3)

Reassessment, *see* Assessment

Reciprocating State, defined, CPEIA 37(1)

Records, books or documents

- agent, ETA 6
- audits, detailed, SOR/86-1011 4
- blank, CA 156
- broker, ETA 6
- casual goods, authorized person, SOR/95-418 7
- commercial goods, SOR/86-1011 2 to SOR/86-1011 6
- copied, SOR/86-1011 5
- copies made pursuant to *Customs Act*, CA 150
- courier, authorized to account for casual goods, SOR/95-418 7
- customs brokers, CA 9(3), SOR/86-1067 17
- defined, ETA 2(1)
- designated goods, CEOAA 4
- destruction, prohibition against, CA 153
- to determine country of export, SOR/86-876 3(2)
- document, defined, SOR/86-1028 2
- documentary evidence, SOR/86-1072 8
- evidence of, ETA 106, ETA 106.1
- exportation of commercial goods, SOR/97-71 2 to SOR/97-71 8
- fair market value, CPEIA 4(2)(d)
- false information, CA 151
- fees for records, SOR/86-1028 3 to SOR/86-1028 5
- imported commercial goods, SOR/86-1011 3
- importers', CA 42
- inspection of
 - • exportation of commercial goods, SOR/97-71 5
- insurer, ETA 6
- machine-sensible data media, *see* Machine-sensible data media
- microfilm, *see* Microfilm
- not kept, SOR/86-1011 7

Index

- Records, books or documents (*cont'd*)
- production of documents, *Customs Act*, CA 43
 - proof, ETA 105(5)
 - seized, CA 115
 - stamps, affix or cancel, ETA 98
 - tax, collection of, ETA 98
 - tobacco, manufactured, person authorized to sell, ETA 98.1 to ETA 100
- Re-determination**, CA 32.2(3), *see also* Determinations
- additional amounts owing, CA 65(1)(a), CA 65(2)
 - amounts payable, CA 59(4)
 - • exception, CA 59(5)
 - amounts refunded, CA 69(2)
 - • interest, ETA 263
 - classification of goods, change of, CA 72.1
 - Deputy Minister's duty, notice requirements, CA 60(5), CA 61(2)
 - dumping and subsidizing, SIMA 56, SIMA 58, SIMA 59, SIMA 60
 - interest on payments, CA 66
 - interest-free period, CA 33.4(3)
 - no review, CA 62
 - of origin, imported goods, CA 42.3(2), CA 59
 - • Deputy Minister, CA 61(1)
 - • notice requirement, CA 59(2)
 - • request for, CA 60(1)
 - payment of refund, CA 59(3), 59(5)
 - prohibited goods, CA 71(1)
 - refund treated as, CA 74(1.1)
 - request for, CA 60
 - • Deputy Minister's duty, CA 60(4)
 - • extension of time, CA 60.1, CA 60.2
 - review of, CA 59(6)
 - tariff classification, CA 59
 - • Deputy Minister, CA 61(1)
 - • limitation, CA 72.1
 - • request for, CA 60(1)
 - value for duty, CA 59
 - • Deputy Minister, CA 61(1)
 - • request for, CA 60(1)
- Refund of Duties Regulation**, SOR/98-48 1 to SOR/98-48 42
- Refunds**
- duties, CA 74
 - pending appeal, CA 69
 - • interest on, CA 69(2)
- Region, defined**, SOR/86-1066 2, SOR/98-48 1
- Regional Collector, Customs Operations Branch of the Department of Revenue, Customs and Excise**, SOR/86-1066 10
- Regional collector, defined**, SOR/86-1066 2
- Regional markets**, SIMA 2(1.1)
- Regional value content**, SOR/2020-155 7
- Registrant**
- defined, ETA 70.1(1)
- Regulations, Customs Act**, CA 164 to CA 167.1
- defined, CA 2(1), CT 2(1)
- Related convention supplies, see** Convention
- Related persons**, ETA 2(2.2), *see also* Arm's length
- defined, CA 45(3)
- Release, defined**, CA 2(1)
- Release period, defined**, SOR/86-1062 2
- Remittance, meaning of**, ETA 58.1(3)
- Repair**, SOR/98-52 1
- Report of goods, see** Goods; Imported goods

Index

Reporting of Exported Goods Regulations, SOR/2005-23 1 to SOR/2005-23 21

- designated provisions, SOR/2002-336 Schedule 1 Part 7

Reporting of Imported Goods Regulations

Resident

- defined, SOR/86-792 2
- permanent establishment, *see* Permanent establishment

Resident in Canada, corporation carrying on business, ETA 4(3)

Resident of Canada

- defined, CPEIA 2, EIPA 2(1)
- export permit, application for, *see* Export permit

Restriction of Canadian waters, *see* Canadian waters

Returnable container, *see* Containers

Returning Persons Exemption Regulations

- conditions, SOR/98-61 3
- exemption defined, SOR/98-61 1
- reporting, SOR/98-61 2

Returns

- failure to comply, proof of, ETA 105(3), ETA 105(4)
- failure to file, ETA 97(1)
- false, ETA 97(2)
- insurance, ETA 5 to ETA 7
- proof of filing, ETA 106

Revenue

- gross, defined, ETA 68.4(1)

Review Board

- acting chairperson, CPEIA 18(3)
- administration services, CPEIA 23
- defined, CPEIA 2
- determination by, CPEIA 32, CPEIA 33
- • appeal to Tax Court of Canada, CPEIA 33.1, CPEIA 33.2
- duties, CPEIA 20

- establishment of, CPEIA 18(1)
- exclusions from hearing, CPEIA 27
- expeditious, CPEIA 28
- expert advice, CPEIA 22(1)
- export permit, application for, information given to applicant, CPEIA 26
- head office, CPEIA 21(1)
- informal, CPEIA 28
- information, receipt of, CPEIA 25
- members of, CPEIA 18(2)
 - • expenses, CPEIA 19(2)
 - • remuneration, CPEIA 19(1)
- notice of refusal, CPEIA 13(2), CPEIA 16
 - • request for review, CPEIA 29
- quorum, CPEIA 18(4)
- report to Minister, CPEIA 34
- rules, CPEIA 24
- sittings of, CPEIA 21(2)
- total cultural gifts, *see* Gift
- valuation experts, CPEIA 22(1)

Rolling stock, *see* Railway rolling stock

Rough diamonds, *see* Export and Import of Rough Diamonds Act

Royalties

- exported goods, CA 48(5)(a)(iv)

Rules of origin

- CETA, Rules of origin, SOR/2017-175 1 to SOR/2017-175 2
- CUSMA, Rules of origin, SOR/2020-155
- CUSMA, Rules of origin for casual goods, SOR/2020-156

Saccharine product, SOR/86-946 3

Safekeeping, place of

- defined, SOR/86-991 2
- goods deposited in, SOR/86-991 3
- storage charges, SOR/86-991 6

Index

Safekeeping, place of (*cont'd*)

- time limit, SOR/86-991 5

Sale of Goods Regulations, SOR/86-1010
1 to SOR/86-1010 9

Sale price

- adjustment, defined, ETA 70.1(1)
- calculation of, ETA 22(2), ETA 46
- defined, ETA 22(1)

Sales tax, ETA 42 to ETA 67

- bad debt, *see* Bad debt
- bulk permit, ETA 69(1)
- educational institutions, ETA 65.26
- exempt sale, ETA 68.2
- exemption
 - • exported goods, ETA 66
- exported goods, ETA 66
- • refund of, ETA 68.1
- fuel
 - • diplomat, purchase by, ETA 68.3
- goods imported by Crown, ETA 67
- hospital cleaning equipment, ETA 65.25
- incinerators, ETA 68.27(2)
- inventory, ETA 68.18
- payment where use by province, ETA 68.19
- qualified goods, ETA 68.28(2)
- ships' stores, ETA 68.17
- small manufacturer, ETA 68.28(2)
- tourist literature, ETA 68.29
- warranty, ETA 68.22

Samples, free, ETA 2(5)

Scientific interest, objects of, CPEIA
4(2)(a)

Scrap, merchantable, *see* Duties: refund
of; Goods

Search warrant, CA 111, EXA 258–259

- execution of, CA 111(4)
- form of, CA 111(5)
- not necessary, CA 111(6)

**Search warrants, Importation of
Intoxicating Liquors Act**, IILA 7(1)

Security

- additional
 - • not given, CA 3.4(2)
 - • required, CA 3.4(1)
- amount, SOR/86-1062 11(2), SOR/86-1062 11(4)
- bonded warehouse licence, CT 108
- casual goods, SOR/86-1062 7.3(b), SOR/95-418 3(2)(b)
- commercial goods, SOR/86-1062 7.2(b), SOR/86-1062 9(a)
- demand of, CA 133(1)
 - • interest on, CA 133(7)
- deposit of, SOR/86-1062 11(3), SOR/86-1062 11(4)
- exported goods, CA 97
- forfeit, *see* Forfeiture
- forms of, SOR/86-1062 11(1)
- given to Minister, CA 3.4(1)
- interest where given, CA 66(2)
- limitation relating to, CA 72
- for payment of tax, ETA 80.1
- for release of goods, CA 35
- in respect of customs brokers licence, SOR/86-1067 10
- in respect of duty free shop licence, SOR/86-1072 3
 - • amount of, SOR/86-1072 4
- in respect of sufferance warehouse licence, SOR/86-1065 4
- special services, to guarantee provision of, SOR/86-1012 7
- tobacco, ETA 24
- transportation of goods, SOR/86-1064 6
- true returns, ETA 24

Segregated fund

- deemed trust, ETA 131

Seizure

- of animals

Index

Seizure (*cont'd*)

- • returned, CA 119(1)
- • sold, CA 119(2)
- of books, *see* Records, books or documents
- cancel, CA 127.1
- cancels notice, CA 125
- conveyances, CA 122, 123
- custody of things seized, CA 114
- of documents, *see* Records, books or documents
- of evidence, *see* Evidence, seizure of
- of goods, *see* Goods
- limitation of, CA 113
- limitation respecting, CA 126
- Minister's decision, CA 129 to CA 129.2, CA 131 to CA 133
- notice of reasons for action, CA 130, CA 137
- of records, *see* Records, books or documents
- report of, CA 114(2), CA 128
- review of, EXA 270–277
- of things not specified, CA 111(3)

Select Luxury Items Tax Act

- Administration, SLITA 150
- assessment, SLITA 2(1)
- bank, SLITA 2(1)
- calendar quarter, SLITA 2(1)
- Canada, SLITA 2(1)
- certificates, SLITA 38
- Commissioner, SLITA 2(1)
- common-law partner, SLITA 2(1)
- confirmed delivery service, SLITA 2(1)
- consideration, SLITA 2(1)
- credit union, SLITA 2(1)
- export, SLITA 2(1)
- government entity, SLITA 2(1)
- guest, SLITA 2(1)
- identification number, SLITA 2(1)

- import, SLITA 2(1)
- Indigenous governing body, SLITA 2(1)
- judge, SLITA 2(1)
- military authority, SLITA 2(1)
- Minister, SLITA 2(1)
- municipality, SLITA 2(1)
- officer, SLITA 2(1)
- passenger seat, SLITA 2(1)
- person, SLITA 2(1)
- personal representative, SLITA 2(1)
- pilot seat, SLITA 2(1)
- police authority, SLITA 2(1)
- prescribed, SLITA 2(1)
- qualifying aircraft user, SLITA 2(1)
- rebates, SLITA 49
- record, SLITA 2(1)
- registered vendor, SLITA 2(1)
- registration, reporting periods, returns, requirement to pay, SLITA 50–59
- select subject vessel, SLITA 2(1)
- subject aircraft, SLITA 2(1)
- subject item, SLITA 2(1)
- subject vehicle, SLITA 2(1)
- subject vessel, SLITA 2(1)
- tax, SLITA 2(1)
- tax on importation, SLITA 20–22

Selected listed financial institution, ETA 218.1(2)

Selling expenses, *see* General expenses

Semi-precious stones, ETA Schedule I 5.1, *see also* Designated goods

- defined, CA 2(1.1)

Serious injury, *see* Producers

Service

- imported taxable supply, ETA 217 to ETA 220.04

Set-off, ETA 85

Sewage system, ETA 68.23(1)

Index

- Shelf-life**, *see* Goods
- Ships**, *see* Vessels
- Ships' stores**, CA 19(1)(c), CA 19(2)(c), ETA 68.17
- conveyances, CA 19(1)(c), CA 19(2)(c)
 - deemed exported, CT 89(3)(a)
 - designated goods, CEOAA 5(1)(b), CA 164(1)(c)
 - diversion of goods, CA 32.3
 - drawback, *see* Drawback
 - leased goods, CEOAA 5(2)(b)
 - regulations, ETA 59(3.2)
- Ships' Stores Regulations**
- designated provisions, SOR/2002-336 Schedule 2 Part 3
- Short-term accommodation**, *see* Accommodation
- Similar goods**, *see* Goods
- Sitting day**
- defined, CT 32(2)
 - meaning of, CT 78(4), CT 132(3)
- Sketches**, SOR/86-792 4(2)
- Small manufacturer**, *see* Manufacturer
- Small supplier**, *see* Supplier
- Small undertaking**
- licence, *see* Licence
 - security, *see* Security
- Smuggling**, CA 159
- Softwood lumber products**, EIPA 3(c.1)
- Solicitor-client privilege**, *see also* Records, books or documents
- defined, CA 43(3)
- Sound recordings**, CPEIA 4(2)(d)
- Special committee**, *see* NAFTA
- Special Import Measures Act**, *see also* Special Import Measures Regulations
- application of, SIMA 77.29, SIMA 77.037
 - dispute settlement, goods of CUSMA country, SIMA 77.01–77.038, SOR/84-927 36.01–36.07
 - duties, CT 97
 - information, gathering of, SIMA 96
 - interest, CT 127(2)
 - law relating to customs, SIMA 2(8)
 - offences under, SIMA 77.26, SIMA 77.034
 - regulations, SIMA 77.27, SIMA 77.035, SIMA 77.036, SIMA 97
 - suspension of Part II, SIMA 77.038
- Special Import Measures Regulation**, *see also* Special Import Measures Act
- acquisition of shares, SOR/84-927 35.1
 - application, SOR/84-927 2.1
 - costs, SOR/84-927 11–13.1
 - currency conversion, SOR/84-927 44-45
 - delivery costs, SOR/84-927 7–8
 - discount for nominal value, SOR/84-927 18–19
 - discount rate for export price, SOR/84-927 23-24
 - discounts, SOR/84-927 6
 - dispute settlement, NAFTA country, SOR/84-927 36.01–36.07
 - dispute settlement, US, SOR/84-927 36.1–36.7
 - excessive relief duties and taxes on exported goods, SOR/84-927 35
 - excessive relief duties and taxes on inputs, SOR/84-927 35.01
 - expiry review factors, SOR/84-927 37.2
 - fee payable, public interest inquiry, SOR/84-927 43
 - goods in transit, SOR/84-927 25
 - goods or services provided by a government, SOR/84-927 36-36.001

Index

Special Import Measures

Regulation (cont'd)

- grant, subsidy, SOR/84-927 27–27.1
- income tax credits, refunds and exemptions, SOR/84-927 32
- income tax deferral, SOR/84-927 33–34
- injury, retardation or threat of injury, SOR/84-927 37.1–37.11
- joining investigations, SOR/84-927 38–40
- loan guarantees, SOR/84-927 31.1
- loans at preferential rate, SOR/84-927 28–30
- margin of dumping based on percentage or sample, SOR/84-927 25.2
- number of copies of written submissions, SOR/84-927 58
- person interested, public interest inquiry, SOR/84-927 41–42
- profits, price adjustments, SOR/84-927 20–22
- properly documented complaints, SOR/84-927 37
- public interest inquiry, generally, SOR/84-927 40.1
- purchase of goods, SOR/84-927 35.2
- qualitative differences, SOR/84-927 5
- quantitative adjustments, SOR/84-927 3–4
- re-determinations, SOR/84-927 46–56
- refusal of acceptance of undertaking, SOR/84-927 57–57.1
- state trading countries, SOR/84-927 14–17.1
- subsidy amount, general, SOR/84-927 26
- substitution of trade level, SOR/84-927 9
- sustained movement in rate of exchange, SOR/84-927 25.1
- taxes and duties, SOR/84-927 10
- terms, SOR/84-927 2

Special Services (Customs) Regulations, SOR/86-1012 1 to SOR/86-1012 7

Special services regulation, CRC c. 478 2–4

Specific rate, defined, CT 2(1)

Specified day, see Non-profit organization

Specified goods, defined, SOR/86-873 2.1

Specified motor vehicle, see Vehicles

Specified rate, see Interest

Specified tangible personal property, see Personal property

Spirits, CT 21(2)(b), CT 21(2)(c), SOR/86-1065 15(4.1)

- bulk, SOR/86-946 4(1)
- defined, CA 2
- licensee, CA 2

Stamps, ETA 60 to ETA 63

- cancellation, ETA 61
- defined, ETA 2(1)
- • liability, ETA 62
- liability to affix, ETA 62
- penalty for failure to affix, ETA 96(1)
- preparation, ETA 60
- reduced price, ETA 63(2)
- use of, ETA 60
- vendors, appointment of, ETA 63(1)

Start-up costs, SIMA 23.1

Statement of origin, see Imported goods

Statistical code, CA 19.1, CA 32.1

Statistical summary, EIPA 5.1(3)

Statutory Instruments Act, exemption, CT 68(7)

Statutory right to recovery of moneys, ETA 71

Steel

- control of through non-tariff measures,
EIPA 5.1(1)

Index

- Steel (*cont'd*)
 - export control list, *see* Export control list
 - import control list, *see* Import control list
 - removal of from applicable list, EIPA 5.1(2)
 - rusted, SOR/98-48 17
- Storage of Goods Regulations**, SOR/86-991 1 to SOR/86-991 6
- Storage-before-use period**, *see* Goods
- Strike, defined**, SOR/86-991 2
- Subheading**, *see* Tariffs
- Submission of Samples of Fabrics for Importation Regulations**, SOR/86-872 1 to SOR/86-872 4
- Subsidies Agreement**, SIMA 2(1)
 - arbitration body, SIMA 2(1)
 - Committee on Subsidies and Countervailing Measures, SIMA 2(1)
- Subsidized goods**, SIMA 2(7)
 - duty, *see* Countervailing duty
 - provisional duties, SIMA 8
- Subsidy**
 - actionable, SIMA 31.1(2) to SIMA 31.1(5)
 - amount of, SIMA 30.4
 - defined, SIMA 2(1)
 - defined, SIMA 2(1)
 - export subsidy, defined, SIMA 2(1)
 - final determination, SIMA 41, SIMA 41.1(3)
 - designated officer, SIMA 55
 - referred back to Deputy Minister, SIMA 41.1(2)
 - set aside, SIMA 41.1(1)
 - financial contribution, SIMA 2(1.6)
 - investigation, SIMA 31(1)
 - actionable
 - determination that subsidy is, SIMA 31.1(2)
 - re-determination that subsidy is, SIMA 31.1(3)
 - days not counted
 - evidence
 - confidential, SIMA 79
 - Deputy Minister requires, SIMA 78
 - extension of thirty day period, SIMA 31(6)
 - initiation of, SIMA 31(7), SIMA 31(8)
 - no investigation, SIMA 31.1(1), SIMA 33
 - notice of, SIMA 34
 - termination of, SIMA 35
 - undertaking, SIMA 2(1)
 - non-actionable, SIMA 2(1), SIMA 2(1.4), SIMA 31.1(4)(a)
 - non-specific, SIMA 2(7.1), SIMA 2(7.4)
 - preliminary determination of, SIMA 38
 - time extended, SIMA 39
 - prohibited, SIMA 2(1)
 - properly documented, SIMA 2(1)
 - review of, SIMA 13.2
 - specific, SIMA 2(7.2) to SIMA 2(7.4)
 - written complaint, SIMA 32
- Substantial renovation**, *see* Renovation
- Sufferance warehouse**
 - access, restriction of, SOR/86-1065 12(3)
 - access to, SOR/86-1065 11(1)(e)
 - access to goods, CA 27
 - alteration of goods, SOR/86-1065 17
 - cleaning services, SOR/86-1065 11(1)(a)
 - defined, CA 2(1)
 - detailed plan, SOR/86-1065 3(2), SOR/86-1065 3(2.1)
 - detention compound, SOR/86-1065 11(1)(d)

Index

- Sufferance warehouse (*cont'd*)
- duties, *see* Duties
 - entry into place where goods are stored, SOR/86-1065 12(2)
 - equipment, SOR/86-1065 11(1)(c)
 - forfeited goods, *see* Forfeiture
 - goods delivered, CA 19(1), (2)
 - goods not removed, SOR/86-1065 15
 - heat, SOR/86-1065 11(1)(a)
 - imported goods, *see* Imported goods
 - leasing space in, SOR/86-1065 11(2)
 - licence, *see* Licence
 - licence to operate, *see* Licence
 - light, SOR/86-1065 11(1)(a)
 - officers, facilities, services, personnel and equipment provided to, SOR/86-1065 13(2)
 - offices, SOR/86-1065 11(1)(a)
 - operator, liability of, CA 28(1)
 - parking area, SOR/86-1065 11(1)(d)
 - personnel, SOR/86-1065 11(1)(c)
 - prescribed substances, SOR/86-1065 15(3)
 - receipt of goods, acknowledgment of, SOR/86-1065 14
 - refusal of goods, CA 25, SOR/86-1065 14.1
 - regulations, CA 30
 - release of goods, CA 31
 - storage of goods, SOR/86-1065 12(1)
 - transporter, liability of, CA 20(2)(b)
 - unclaimed goods, *see* Goods
 - washroom facilities, SOR/86-1065 11(1)(a)
- Sufficient information, defined**, CA 45(1)
- Sugar**, SOR/86-946 3, SOR/86-951 5
- Sugar polarimeters**, SOR/86-951 5
- Sugar syrup**, SOR/86-951 4, SOR/86-951 5
- Suggested retail price, defined**, ETA 178.1
- Summary conviction**, ETA 107(4)
- Supplier**, *see also* Wholesaler
- foreign convention, *see* Rebates, goods and services tax
 - small supplier division, public service body, *see* Public service body
- Supply**
- tangible personal property, *see* Personal property
- Supreme Court of Canada, appeals, disposition of, payment by Minister**, ETA 81.38
- Surtax order**, CT 68
- System goods**, *see* Goods
- Tariff classification**, *see* Tariffs
- Tariff Item Nos. 9971.00.00 and 9992.00.00 Accounting Regulations**, SOR/98-47 1 to SOR/98-47 2
- Tariffs**, SOR/98-52 2
- advanced rulings, tariff classification, SOR/2005-256
 - Australia tariff, CT 44
 - British preferential tariff, CEOAA 9
 - Canada-Israel Agreement tariff, CT 50 to CT 52, CT 72(1)
 - Canada-European Union Tariff, CT 49.8–49.91
 - Chile tariff, CT 46, CT 48, CT 71(2)
 - China, safeguard measures
 - expiry of provisions, CT 77.9
 - regulations regarding, CT 77.7
 - surtax-trade diversion, CT 77.6(2)
 - surtax market disruption, CT 77.1(2), CT 77.2 to CT 77.5, CT 77.8
 - classification, CA 2(1)
 - declaration of, CA 32.2(6)
 - deemed determination of, CA 58(2)

Index

- Tariffs (*cont'd*)
- • determination, CA 58(1), SOR/98-44 3(2), SOR/98-49 2(b)
 - • • review of, CA 58(3)
 - • error, SOR/98-48 26
 - • imported goods, CA 57.1(b), CA 58
 - • molasses, SOR/86-951 4
 - • prescribed classes of persons, SOR/98-46 2
 - • re-determination, SOR/98-44 2, SOR/98-44 4(2)
 - • regulations, SOR/98-44 2
 - • rendered incorrect, SOR/98-46 2
 - • sugar, SOR/86-951 3
 - • sugar syrup, SOR/86-951 4
 - • verification, CA 42.01, SOR/98-45 1, SOR/98-45 2
 - Colombia Tariff, CT 49.01
 - Commonwealth Caribbean countries tariff, CT 41 to CT 43
 - Comprehensive and Progressive Australia Tariff (CPAUT), CT 52.62(1)–(8)
 - Comprehensive and Progressive Brunei Tariff (CPBNT), CT 52.64(1)–(8)
 - Comprehensive and Progressive Chile Tariff (CPCLT), CT 52.66(1)–(8)
 - Comprehensive and Progressive Japan Tariff (CPJPT), CT 52.68(1)–(8)
 - Comprehensive and Progressive Malaysia Tariff (CPMYT), CT 52.7(1)–(8)
 - Comprehensive and Progressive Mexico Tariff (CPMXT), CT 52.72(1)–(8)
 - Comprehensive and Progressive New Zealand Tariff (CPNZT), CT 52.74(1)–(8)
 - Comprehensive and Progressive Peru Tariff (CPPET), CT 52.76(1)–(8)
 - Comprehensive and Progressive Singapore Tariff (CPSGT), CT 52.78(1)–(8)
 - Comprehensive and Progressive Trans-Pacific Partnership Tariff (CPTPT), CT 52.6(1)–(8)
 - Comprehensive and Progressive Vietnam Tariff (CPVNT), CT 52.8(1)–(8)
 - Costa Rica Tariff, CT 49.1
 - • bilateral emergency measures, CT 71.1
 - • extension of, CT 49.2
 - • most-favoured nation, CT 71.1
 - • reduction of rate, CT 49.4
 - denial of, SOR/2004-129 10
 - “F” staging list
 - • amendment of, CT 14(2), CT 82
 - • Australia tariff, CT 44(5)
 - • Canada-Israel Agreement tariff, CT 50(3)
 - • Chile tariff, CT 46
 - • Commonwealth Caribbean countries tariff, CT 42(3)
 - • Comprehensive and Progressive Australia Tariff (CPAUT), CT 52.62(3)
 - • Comprehensive and Progressive Brunei Tariff (CPBNT), CT 52.64(3)
 - • Comprehensive and Progressive Chile Tariff (CPCLT), CT 52.66(3)
 - • Comprehensive and Progressive Japan Tariff (CPJPT), CT 52.68(3)
 - • Comprehensive and Progressive Malaysia Tariff (CPMYT), CT 52.7(3)
 - • Comprehensive and Progressive Mexico Tariff (CPMXT), CT 52.72(3)
 - • Comprehensive and Progressive New Zealand Tariff (CPNZT), CT 52.74(3)
 - • Comprehensive and Progressive Peru Tariff (CPPET), CT 52.76(3)
 - • Comprehensive and Progressive Singapore Tariff (CPSGT), CT 52.78(3)

Index

- Tariffs (*cont'd*)
- • Comprehensive and Progressive Trans-Pacific Partnership Tariff (CPTPT), CT 52.6(3)
 - • Comprehensive and Progressive Vietnam Tariff (CPVNT), CT 52.8(3)
 - • Costa Rica Tariff, CT 49.1(3)
 - • customs duty, CT 20(1)
 - • defined, CT 2(1)
 - • general preferential tariff, CT 33(3)
 - • Iceland Tariff, CT 52.1(3)
 - • least developed country tariff, CT 37(3)
 - • most-favoured nation, CT 30(4)
 - • New Zealand tariff, CT 44(5)
 - • Norway tariff, CT 52.2(3)
 - • Switzerland-Liechtenstein tariff, CT 52.3(3)
 - • Ukraine Tariff, CT 52.5(3)
 - final rate, *see* Duties
 - general, CT 24, CT 31(1), SOR/98-52 5
 - • customs duty, CT 29
 - • most-favoured nation, CT 31(1)(b)
 - general preferential, CT 33
 - • beneficiary country, SOR/98-52 4
 - • entitlement extended, CT 34, CT 34(1)(a), CT 34(2)(b)
 - • entitlement withdrawn, CT 34(1)(b), 34(2)(d)
 - general Preferential Tariff Plus, CT 36.1 to CT 36.4
 - heading
 - • defined, CT 2(1)
 - • no. 07.01, CT 73(1)
 - • no. 07.02, CT 73(1)
 - • no. 07.03, CT 73(1)
 - • no. 07.04, CT 73(1)
 - • no. 07.05, CT 73(1)
 - • no. 07.06, CT 73(1)
 - • no. 07.07, CT 73(1)
 - • no. 07.08, CT 73(1)
 - • no. 07.09, CT 73(1)
 - • no. 08.09, CT 73(1)
 - • no. 08.10, CT 73(1)
 - • no. 17.01, CT 45(6)
 - • no. 17.02, CT 45(7)
 - • no. 22.03, CT 21(2)(a)
 - • no. 22.07, CT 21(2)(c)
 - • no. 22.08, CT 21(2)(c)
 - • no. 51.11, CT 132(1)(c)
 - • no. 51.12, CT 132(1)(c)
 - • no. 58.03, CT 132(1)(c)
 - • no. 87.02, CT 30(7)
 - • no. 87.03, CT 30(7)
 - • no. 87.04, CT 30(7)
 - • no. 87.05, CT 30(7)
 - • no. 98.04, CT 83, CT 132(1)(e), CT 133(f)
 - • no. 98.26, CA 72.1, CT 132(1)(j)
 - Honduras Tariff, CT 49.6
 - Iceland, CT 52.1
 - • bilateral emergency measures, CT 71.2
 - initial rate, *see* Duties
 - item
 - • within access commitment, CT 10(2)
 - • classification of imported goods, CT 10(1)
 - • defined, CT 2(1)
 - • no. 0603.10.12, CT 74(2)
 - • no. 0603.10.21, CT 74(2)
 - • no. 0702.00.92, CT 74(2)
 - • no. 0703.10.32, CT 74(2)
 - • no. 0707.00.92, CT 74(2)
 - • no. 0710.80.21, CT 74(2)
 - • no. 0811.10.11, CT 74(2)
 - • no. 0811.10.91, CT 74(2)
 - • no. 1806.10.10, CT 45(6)
 - • no. 2002.90.10, CT 74(2)
 - • no. 2106.90.21, CT 45(7)
 - • no. 2202.90.10, CT 21(2)(a)

Index

- Tariffs (*cont'd*)
- • no. 2204.21.32, CT 21(2)(b)
 - • no. 2204.39.32, CT 21(2)(b)
 - • no. 2205.10.30, CT 21(2)(b)
 - • no. 2205.90.30, CT 21(2)(b)
 - • no. 2206.00.22, CT 21(2)(b)
 - • no. 2206.00.69, CT 21(2)(b)
 - • no. 2206.00.70, CT 21(2)(a)
 - • no. 2206.00.92, CT 21(2)(b)
 - • no. 2207.20.11, CT 21(2)(c)
 - • no. 2207.20.19, CT 21(1)(b)
 - • no. 2207.20.90, CT 21(2)(c)
 - • no. 2208.90.30, CT 21(2)(c)
 - • no. 2208.90.91, CT 21(2)(c)
 - • no. 2402.10.00, CT 21(2)(d)
 - • no. 2402.20.00, CT 21(2)(d)
 - • no. 2403.10.00, CT 21(2)(d)
 - • no. 2403.91.90, CT 21(2)(d)
 - • no. 2403.99.10, CT 21(2)(d)
 - • no. 2403.99.90, CT 21(2)(d)
 - • no. 8701.200.00, CT 30(7)
 - • no. 9801.00.00, SOR/86-1062 7(1)(a)
 - • no. 9801.00.20, SOR/86-1062 7(2)(a)
 - • no. 9801.10.00, CT 133(c)
 - • no. 9801.20.00, CT 133(c)
 - • no. 9802.00.00, CT 133(d)
 - • no. 9803.00.00, SOR/86-1062 7(1)(a), SOR/86-1062 7(2)(a)
 - • no. 9804.10.00, CT 83, SOR/86-1062 7(2.1)(c)
 - • no. 9804.20.00, CT 83, SOR/86-1062 7(2.1)(c)
 - • no. 9804.30.00, CT 83, ETA 23(8)(b.1)
 - • no. 9804.40.00, SOR/86-1062 7(2.1)(c)
 - • no. 9805.00.00, CT 84
 - • no. 9807.00.00, CT 133(f), CT 133(h)
 - • no. 9808.00.00, CT 132(1)(f), CT 133(c)
 - • no. 9810.00.00, CT 132(1)(g), CT 133(c)
 - • no. 9813.00.00, CT 129(1)(a), CT 133(f), SOR/86-1062 7(1)(b), SOR/86-1062 7(2)(b)
 - • no. 9814.00.00, CT 129(1)(a), CT 133(f), SOR/86-1062 7(1)(c), SOR/86-1062 7(2)(b)
 - • no. 9816.00.00, CT 85, CT 133(f), SOR/86-1062 7(1)(d), SOR/86-1062 8.2(c)
 - • no. 9897.00.00, CT 129(1)(b), CT 132(1)(m), CT 133(i), CT 136(1)
 - • no. 9898.00.00, CT 14(1), CT 132(1)(n), CT 136(1)
 - • no. 9899.00.00, CT 14(1), CT 136(1)
 - • no. 9905.00.00, CT 132(1)(h), CT 133(g)
 - • no. 9937.00.00, CT 88
 - • no. 9938.00.00, CT 131, CT 133(f)
 - • no. 9971.00.00, CT 87, CT 133(j)
 - • no. 9987.00.00, CT 132(1)(i)
 - • no. 9989.00.00, CT 133(f)
 - • no. 9992.00.00, CT 133(j)
 - • no. 9993.00.00, CT 108, CT 132(1)(l), CT 133(k), SOR/86-1062 7(1)(e)
 - • renumbering of, CT 13
 - • suspension of, CT 134, CT 135
 - Korea Tariff, CT 49.7
 - least developed country, CT 37 to CT 40, CT 38
 - list of countries
 - amended, CT 15, CT 31(1)(c)
 - Commonwealth Caribbean countries tariff, CT 41(1)
 - defined, CT 2(1)
 - least developed country, CT 37(1)
 - most-favoured nation, CT 30(1)
 - list of tariff provisions
 - abbreviations, CT 27

Index

- Tariffs (*cont'd*)
- • amendment of, CT 13, CT 14, CT 82, CT 132(1)(a), CT 132(1)(k), CT 133(b)
 - • Canada-Israel Agreement tariff, CT 50(2), CT 50(3)
 - • CETA Tariff Preference, SOR/2017-177 2
 - • CUSMA Tariff Preference, SOR/2020-157 2, SOR/2020-157 4
 - • chapter 99, CT 23
 - • Chile tariff, CT 46(2) to CT 46(4)
 - • Commonwealth Caribbean countries tariff, CT 41, CT 42(1)
 - • customs duty, CT 20(1)
 - • defined, CT 2(1), SOR/86-873 2
 - • division of, CT 3
 - • fresh fruit, CT 71(7)(b)
 - • least developed country tariff, CT 37(2), CT 37(3)
 - • most-favoured nation, CT 28, CT 71(2)
 - • preferential tariff, CT 28
 - • United States tariff, CT 45(2)
 - • vegetables, CT 71(7)(a)
 - • Mexico, CT 45, CT 74(2), CT 87(1)(a)
 - • Mexico-United States, CT 45, CT 87(1)(b)
 - • most-favoured nation, CT 23, SOR/98-52 5
 - • application of, CT 30
 - • customs duty imposed under, CT 25
 - • entitlement extended, CT 31(1)
 - • New Zealand, CT 44
 - • preference
 - • CETA, SOR/2017-177 2
 - • CUSMA, SOR/2020-157
 - • preferential, CT 23
 - • final rate, *see* Duties
 - • Norway, CT 52.2
 - • bilateral emergency measures, CT 71.3
 - • Panama Tariff, CT 49.41
 - • Peru Tariff, CT 49.5
 - • preferential tariff treatment
 - • CPAFTA
 - • • denial of, SOR/2016-146 9
 - • • withdrawal of, SOR/2016-146 9
 - • Canada-Chile Free Trade Agreement
 - • • denied, SOR/97-333 13
 - • • withdrawn, SOR/97-333 13
 - • preferential treatment, CA 2(1.2)
 - • advance ruling, CA 43.1(1)(a)
 - • Canada-Chile Free Trade Agreement, CA 2(1), CA 2(1.2), CA 42.4(2), CA 74(1)(c.1), SOR/98-48 18, SOR/98-48 19
 - • Canada-Israel Free Trade Agreement, CA 2(1), CA 2(1.2), SOR/98-48 21
 - • Canada-Israel Free Trade Agreement beneficiary, SOR/98-52 10
 - • defined, CA 2(1)
 - • denial of, CA 35.1(5), SOR/2004-129 10
 - • denied, SOR/97-333 13
 - • free trade agreement, CA 32.2(1), CA 35.1(5), CA 43.1(1)(a), SOR/97-332 2
 - • imported goods, CA 32.2(1)
 - • most-favoured nation, CT 28
 - • NAFTA, CA 2(1), CA 2(1.2), SOR/98-48 18, SOR/98-48 19
 - • NAFTA country, CA 42.4(2), CA 74(1)(c.1)
 - • verification of origin of goods, CA 42.1, SOR/2004-129 11–12, SOR/2013-27 9–10
 - • withdrawal of, CA 35.1(5), CA 42.1(2), (3), CA 42.4(2), SOR/2004-129 10
 - • withdrawn, SOR/97-333 13
 - • provisions, CT 2(1), CT 3
 - • rate quota, CT 35
 - • Commonwealth Caribbean countries tariff, CT 43, CT 43(1)

Index

- Tariffs (*cont'd*)
- • defined, CT 2(1)
 - • general preferential tariff, CT 35
 - • least developed country tariff, CT 39
 - • list of tariff provisions, CT 38
 - rules of origin regulations, SOR/2017-175
 - schedule, amendment of, CT 31
 - subheading, defined, CT 2(1)
 - Switzerland-Liechtenstein, CT 52.3
 - • bilateral emergency measures, CT 71.4
 - treatment, CT 24, SOR/98-52 2
 - • Australia, SOR/98-52 5
 - • Commonwealth Caribbean Countries, SOR/98-52 4
 - • Least Developed Countries, SOR/98-52 4
 - • New Zealand, SOR/98-52 5
 - United Kingdom Tariff, CT 49.92
 - United States, CT 45, CT 73(1)
 - Ukraine, CT 52.5
 - • bilateral emergency measures, CT 75
- Tax**
- *ad valorem*, ETA 68.21(2)
 - air transportation, *see* Air transportation tax
 - deductions, ETA 73(1), ETA 74
 - • calculation, ETA 76
 - • Part I, ETA 73(2)
 - • recovery of from licensed wholesaler, ETA 75(2)
 - • recovery of from licensee, ETA 75(1)
 - • subsequent, ETA 73(3)
 - excise, *see* Excise tax
 - insurance premiums, ETA 4(1)
 - • return required, ETA 5(1)
 - Part VI, ETA 70.1(1)
 - payment of, ETA 79.2
 - • penalty and interest, ETA 79
 - • report by licence holders, ETA 80
 - • penalty for failure to collect, ETA 96(1)
 - proceedings for recovery of, limitation, ETA 82(2)
 - radios, ETA 22 to 24
 - refunds, *see* Tax refunds
 - relief from, ETA 2(6)
 - returns, *see* Tax returns
 - status, *see* Tax status
 - telecommunication programming services, *see* Telecommunication programming services tax
 - tobacco products inventory, *see* Tobacco products inventory tax
- Tax Court of Canada, Review Board**
- appeal of reassessment, CA 97.49 to CA 97.58
 - appeal of re-determination, CPEIA 33.1, CPEIA 33.2
- Tax refunds**
- adjustments, ETA 70.1(2)
 - application, ETA 72
 - calculation, ETA 76
 - defined, ETA 70.1(1)
 - exported goods, ETA 70.1(3)
 - goods acquired after 1990, ETA 70.1(7), ETA 70.1(8)
 - goods for use by a province, ETA 70.1(5)
 - goods sold after 1990, ETA 70.1(4)
 - overpayments, deemed tax, ETA 81.39
 - system goods, ETA 70.1(6)
- Tax returns**
- date of filing
 - • licence holders, ETA 78(2)
 - • monthly, ETA 78(1)
 - filing of, ETA 79.2
- Tax status, determination of**, ETA 216
- Taxable supply**, *see* Supply
- Taxation area, defined**, ETA 8

Index

- Taxation year, defined**, ETA 68.4(1)
- Telecommunication programming services tax**
- adjustments, ETA 68.12
 - • payment, ETA 68.151
 - air carrier, ETA 68.12
 - bad debt, ETA 68.15(2), ETA 68.15(3)
 - licence, *see* Licence
 - licensee, remitted by, ETA 68.151
 - payment where use by province, ETA 68.14
 - purchaser, ETA 68.13
 - resale, ETA 68.153
 - service acquired by Crown, ETA 68.14
 - small undertaking, *see* Small undertaking
- Temporary importation**, SOR/86-1062 7(1)(e)
- Tender, public**, SOR/86-1010 3, SOR/86-1010 6 to SOR/86-1010 9
- Territorial jurisdiction**, CA 111(2)
- Territorial sea, defined**, CA 2(1)
- Territory, prescribed by regulation**, CT 2(2)
- Textile goods**, CT 71(1), CT 76(1)
- defined, SOR/98-52 1
 - increased quantities, CT 75(1)
 - originate in Least Developed Country, SOR/98-52 4(3.1)
- The Queen**, *see* Her Majesty
- Threat of serious injury, defined**, *see* Producers
- Time of importation, defined**, CA 51(6)
- Tobacco**
- Atlantic manufactured tobacco
 - cigarettes
 - • tax rates on, EXA 42-48
 - drawback, *see* Drawback
 - duties, CT 21(2)
 - excise tax, *see* Excise tax
 - forfeit, SOR/86-1065 15(4)
 - imported
 - inventory
 - licensee, CA 2
 - manufactured, CT 21(2)(d), ETA 23.21(1)
 - • defined, ETA 2(1)
 - • records and books, *see* Records, books or documents
 - • tax rates on
 - product, CT 89(2)
 - • defined, CA 2(1)
 - prohibition of sale to minors, SOR/86-1072 19
 - rawleaf, CA 2
 - removal from customs office, CA 109.2(2)
 - for sale on board ship, SOR/96-40 4
 - sales tax, *see* Sales tax
 - sticks
- Total cultural gift**, *see* Gift
- Tourist literature**, ETA 68.29
- Trade agreement**
- Canada's rights under, CT 53(2)(a)
 - defined, CT 53(1)
- Transaction value**
- approximates another value, SOR/86-792 3
 - defined, SOR/98-52 1
 - goods, CA 45(1), CA 47(1), CA 47(2)(a), CA 47(2)(b)
 - • determination of, CA 48(4)
 - • primary basis of appraisal, CA 48(1)
 - • vendor and purchaser related, CA 48(3)
 - identical goods, CA 49(1)
 - • absence of sufficient information, CA 49(4)
 - • adjustment of, CA 49(3)

Index

- Transaction value (*cont'd*)
 - • lowest, CA 49(5)
 - similar goods, CA 50(1)
- Transportation by air**, *see* Air transportation
- Transportation costs**, *see* Exported goods
- Transportation of goods**, *see* Goods
- Transportation of Goods Regulations**, SOR/86-1064 1 to SOR/86-1064 7
 - designated provisions, SOR/2002-336 Schedule 1 Part 8
- Transportation service**
 - eligible transportation service, ETA 68.4(1)
 - ineligible use, ETA 68.4(1)
- Transporter, liability of**, CA 20(2)
- Transshipment**, CT 18
- Travel expenses**, ETA 107(3)
- Trucker, defined**, ETA 68.4(1)
- Truckers, alternative rebate**, *see* Fuel tax rebate
- Tunnel**, *see* Customs: facilities
- Unclaimed goods**, CA 37, *see also* Goods
 - bonded warehouse, CA 37(2), CA 38(1)
 - customs office, CA 38(1)
 - customs warehouse, CA 37(1)
 - disposal, CA 39(2)
 - duty free shop, CA 37(1), CA 38(1)
 - expenses, CA 38(2)
 - prescribed period, extension of, CA 37(3)
 - risk, CA 38(1)
 - safe-keeping, place of, CA 37(4), CA 38(2)
 - storage charges, CA 38(1)
 - sufferance warehouse, CA 37(1), CA 38(1)
- United States, defined**, CT 2(1), SOR/98-52 1
- United States government, defined**, SIMA 2(1)
- University residences**, ETA 65.26
- Unloading charges**, *see* Exported goods
- Used tangible personal property**, *see* Personal property
- Valuation experts, institutions, offers to purchase objects disposed of**, CPEIA 22(2)
- Valuation for Duty Regulations**, SOR/86-792 1 to SOR/86-792 6
- Value for duty**, *see* Duties
- Vegetables**, *see* Duties; Imported goods
- Vehicles**
 - Canadian-based highway, SOR/86-873 5(1)(d)
 - customs duties, *see* Duties
 - defined, SOR/86-1062 2
 - designed for highway use, tax not payable, ETA 23(7)(b)
 - highway use, designed for, ETA 2(4.1), ETA 2(4.2)
 - passenger, ETA 123(1)
 - regulations recommending definitions, CT 101(3)(b)
 - release period, SOR/86-1062 10.1
 - sales tax, *see* Sales tax
 - specified commercial vehicle defined, SOR/86-1062 2
- Vendor**
 - exempt sale, application rejected, ETA 81.33(1)
 - expenses incurred, SOR/86-792 3(b)(iv)
 - fuel tax rebate, *see* Fuel tax rebate
 - registered vendor, defined, ETA 69(1)
- Verification letter**
 - contents, SOR/2004-129 8, SOR/2013-216 3, SOR/2013-217 3, SOR/2016-146 3

Index

Verification letter (*cont'd*)

- defined, SOR/97-333 1, SOR/98-45 1, SOR/2004-129 1, SOR/2016-146 1
- extension of completion, SOR/2004-129 9, SOR/2013-216 4, SOR/2013-217 4, SOR/2016-146 4
- means of communication, SOR/2016-146 11
- means of sending, SOR/2013-217 11
- method of sending, SOR/97-333 16 to SOR/97-333 18, SOR/2004-13
- no response, SOR/97-333 12, SOR/2013-217 11
- observers, SOR/2013-217 8
- postponement, SOR/2013-217 7

Verification of identity, PCTFA 6.1

Verification of origin, *see* Imported goods

Verification questionnaire

- contents, SOR/2004-129 8, SOR/2016-146 3
- defined, SOR/97-333 1, SOR/98-45 1, SOR/2004-129 1, SOR/2016-146 1
- extension of completion, SOR/2004-129 9, SOR/2016-146 4
- method of sending, SOR/97-333 16 to SOR/97-333 18, SOR/2004-129 13
- no response, SOR/97-333 12

Verification visit

- conditions, SOR/2013-216 6(1), SOR/2014-283 6(1)
- conditions for conducting, SOR/97-333 4, SOR/2004-129 4, SOR/2013-217 6(1), SOR/2016-146 6
- defined, SOR/97-333 1, SOR/2004-129 1, SOR/2016-146 1
- manner of conducting, SOR/2004-129 2, SOR/2013-216 2
- observers, SOR/97-333 6-8, SOR/2004-129 6, SOR/2013-216 8, SOR/2014-283 8, SOR/2016-146 8
- postponement, SOR/97-333 5, SOR/2004-129 5, SOR/2013-216 7, SOR/2014-283 7(1), SOR/2016-146 7

- premises, SOR/2013-216 5, SOR/2013-217 5, SOR/2014-283 5, SOR/2016-146 5
- prescribed premises, SOR/2004-129 3, SOR/2013-217 5
- written notice, SOR/2014-283 6(2), SOR/2016-146 6(2)

Vessel

- British ships
 - • coasting trade, CEOAA 9(2)
 - • under lease, CEOAA 10(2)
- Canadian ship, defined, CEOAA 2(1)
- Canadian ships, coasting trade, CEOAA 9(1), CEOAA 10(1)
- commercial, SOR/86-1001 4
- commercial fishing, SOR/86-873 8
- defined, SOR/86-873 2, SOR/86-1062 2
- drawback, *see* Drawback
- fishing
 - • periodic reporting, SOR/86-873 8 to SOR/86-873 11
 - • vessel, defined, SOR/86-873 2
- international waters, SOR/86-873 9, SOR/86-1001 12
- persons arriving in Canada, SOR/86-873 13
- reconstruction of ships, CT 89(3)(b)
- regulations recommending definitions, CT 101(3)(b)
- release of, SOR/86-1062 7(2)(a)
- transport vehicles, SOR/86-873 9

Violation, PCTFA 73.1–73.15, 73.23, 73.24

Volumetric glassware, SOR/86-951 5

Voluntary Disclosure Program, IC00-1R5

War, implements of, EIPA 3(a), EIPA 5(1)(c.1)

Warehouse

- defined, CEOAA 2(1)
- designated goods, CEOAA 5(1)(b)

Index

- Warehouse (*cont'd*)
- leased goods, CEOAA 5(2)(b)
- Warranty**, ETA 68.22
- Waste, merchantable**, *see* Duties: refund of; Goods
- Watch movement**, ETA 23(11), ETA 43
- Water distribution system**, ETA 68.23(1)
- Water, treatment of**, ETA 68.23(1)
- Water-borne craft, defined**, SOR/86-1001 2
- Water-colours**, CPEIA 4(2)(e)
- Weapons**, SOR/86-1065 15(4)
- prohibited, EIPA 4.1, SOR/86-1065 2, SOR/86-991 2
 - restricted, SOR/86-1065 2, SOR/86-991 2
- Whaling, ships' stores**, SOR/96-40 7
- Wharf**, *see* Customs: facilities
- Wholesaler**
- fuel, *see* Fuel
 - fuel tax rebate, *see* Fuel tax rebate
 - licensed, ETA 22(1)
 - sale of Schedule I goods, ETA 23(4)
 - tax not payable, ETA 23(6), ETA 23(8)
- Wine**, *see also* Designated goods
- bulk, SOR/86-946 4(1)
 - licensee, CA 2
- Witnesses, summoning**, ETA 107(2)
- World Customs Organization**, CT 11
- World Trade Organization Agreement**
- Agreement on Agriculture, EIPA 5.3
 - Agreement on Textiles and Clothing, EIPA 5(1)(f)
 - defined, CT 2(1), EIPA 2(1), SIMA 2(1)
 - Dispute Settlement Body, SIMA 76.1(1)
 - Subsidies Agreement, SIMA 2(1)
 - surtaxes, CT 58
- Wrecks**
- deemed imported, CA 16(1)
 - defined, CA 16(3)
 - duties, liability for, CA 16(2)