

TABLE OF CONTENTS

	CUSTOMS ACT	
	SHORT TITLE (S. 1)	
1	Short title	2
	INTERPRETATION (S. 2)	
2	Definitions	2
	PART I — GENERAL (SS. 3–10)	
	<i>Application to Her Majesty (ss. 3–3.3)</i>	
3	Duties binding on Her Majesty	9
3.1	Interest to be compounded	9
3.2	Prescribed rate may be authorized	9
3.3	Waiver of penalty or interest	9
	<i>Security (s. 3.4)</i>	
3.4	Additional security	10
	<i>Payment of Large Amounts (s. 3.5)</i>	
3.5	Where excess amount to be paid	10
	<i>Performance of Obligations (ss. 4–4.1)</i>	
4	Performance of obligations	11
4.1	Undertakings	11
	<i>Customs Offices and Facilities (ss. 5–6)</i>	
5	Customs offices	11
6	Customs facilities	11
	<i>Application of Act (s. 7)</i>	
7	Application inside and outside Canada	12
	<i>Provision of Information (s. 7.1)</i>	
7.1	Obligation to provide accurate information	12
	<i>Forms (s. 8)</i>	
8	Declaration	13
	<i>Electronic Filing (ss. 8.1-8.6)</i>	
8.1	Electronic administration and enforcement	13
8.2	Provision of information	13
8.3	Conditions for electronic version	13
8.4	Deemed timing of receipt	14
8.5	For greater certainty	14
8.6	Regulations	14
	<i>Brokers and Agents (ss. 9–10)</i>	
9	Issue of customs broker's licence	14
10	Agents	15

Table of Contents

PART II — IMPORTATION (SS. 11–43.1)

Persons (ss. 11–11.7)

11	Presentation of persons on arrival in Canada	16
11.1	Minister may authorize	18
11.2	Designation of customs controlled areas	19
11.3	Entry prohibited	19
11.4	Presentation and reporting — when leaving customs controlled area	19
11.5	Regulations	20
11.6	Designation of mixed-traffic corridor	20
11.7	Person travelling in mixed-traffic corridor	20

Report of Goods (ss. 12–16)

12	Report	21
12.01	Regulations	22
12.1	Advance information	22
12.2	[Proposed] Commercial passenger aircraft — baggage	23
13	Obligation to answer questions and present goods	23
14	Restriction on unloading before report	24
15	Report of goods illegally imported	24
16	Wreck deemed imported	24

Duties (s. 17)

17	Goods charged with duties from importation	26
----	--	----

Liability for Duties on Goods Reported (s. 18)

18	Presumption of importation	26
----	--------------------------------------	----

Movement and Storage of Goods (ss. 19–19.1)

19	Disposition of goods before release	26
19.1	Statistics	27

Transportation (ss. 20–23)

20	Transportation of goods	27
21	Officer's access to goods	28
22	Records	28
23	Transportation over territory outside Canada	28

Warehouses and Duty Free Shops (ss. 24–30)

24	Licences	28
25	Sufferance warehouse operator's obligation	29
26	Price of goods sold in duty free shop	29
27	Officer's access to goods	29
28	Liability of operator	29
29	[Repealed 1995, c. 41, s. 7.]	29
30	Regulations	30

Release (s. 31)

31	Release	30
----	-------------------	----

Accounting and Payment of Duties (ss. 32–35)

32	Accounting and payment of duties	31
32.1	Statistics	32
32.2	Correction to declaration of origin	32
32.3	Diversion of goods used as ships' stores	33
33	Release prior to payment of duties	33

Table of Contents

33.1	[Repealed 2001, c. 25, s. 24.]	34
33.2	Notice requiring accounting	34
33.3	[Repealed 2001, c. 25, s. 25.]	34
33.4	Interest	34
33.5	Notice requiring payment	35
33.6	[Repealed 2001, c. 25, s. 27.]	35
33.7	Extension of time	35
33.8	[Repealed 2001, c. 25, s. 29.]	36
34	[Repealed 1995, c. 41, s. 10.]	36
35	Security and conditions of release	36
	Marking of Goods (ss. 35.01–35.02)	
35.01	Requirement to comply with marking regulations	37
35.02	[Repealed 2001, c. 25, s. 30(1).]	37
	Origin of Goods (s. 35.1)	
35.1	Proof of origin	37
	Abandoned Goods (s. 36)	
36	Abandonment of goods to the Crown	38
	Unclaimed Goods (ss. 37–39)	
37	Unclaimed goods	38
38	Risk and storage charges	39
39	Unclaimed goods forfeit	39
	Goods of a Prescribed Class (s. 39.1)	
39.1	Goods forfeit if not removed	39
	Records (ss. 40–42)	
40	Importers' records	39
41	Detention of goods	40
42	Definition of "dwelling-house"	40
	Verifications (s. 42.01)	
42.01	Methods of verification	41
	Verifications under a Free Trade Agreement (ss. 42.1–43)	
	Origin of Goods, Duty Relief and Drawback (s. 42.1)	
42.1	Methods of verification	42
	Statement of Origin (s. 42.2)	
42.2	Statement of origin	44
	Effective Date of Re-determination of Origin (s. 42.3)	
42.3	Definition of "customs administration"	44
	Denial or Withdrawal of Benefit of Preferential Tariff Treatment Under Certain Free Trade Agreements (ss. 42.4–42.7)	
42.4	Definition of "identical goods"	46
	Duty Evasion	
42.5	Definition of "duty evasion"	46
42.6	Duty evasion verification	47
42.7	Report	47
	Production of Documents (s. 43)	
43	Production of records	47

Table of Contents

	<i>Advance Rulings (s. 43.1)</i>	
43.1	Advance rulings	47
	PART III — CALCULATION OF DUTY (SS. 44–72.2)	
	<i>Duties Based on Percentage Rates (s. 44)</i>	
	Valuation for Duty (s. 44)	
44	<i>Ad valorem</i> rates of duty	48
	<i>Interpretation (s. 45)</i>	
45	Definitions	48
	<i>Determination of Value for Duty (s. 46)</i>	
46	Determination of value for duty	50
	<i>Order of Consideration of Methods of Valuation (s. 47)</i>	
47	Primary basis of appraisal	50
	<i>Transaction Value of the Goods (s. 48)</i>	
48	Transaction value as primary basis of appraisal	51
	<i>Transaction Value of Identical Goods (s. 49)</i>	
49	Transaction value of identical goods as value for duty	53
	<i>Transaction Value of Similar Goods (s. 50)</i>	
50	Transaction value of similar goods as value for duty	54
	<i>Deductive Value (s. 51)</i>	
51	Deductive value as value for duty	55
	<i>Computed Value (s. 52)</i>	
52	Computed value as value for duty	56
	<i>Residual Method (s. 53)</i>	
53	Residual basis of appraisal	57
	<i>General (ss. 54–56)</i>	
54	Goods exported to Canada through another country	57
55	Value for duty in Canadian currency	57
56	Informing importer of determination of value	57
	<i>Duties Based on Specific Quantities or Specific Values (s. 57)</i>	
57	Specific quantities or specific values	58
	<i>Marking Determination (s. 57.01)</i>	
57.01	Marking determination	58
	<i>Determination, Re-determination and Further Re-determination of Origin, Tariff Classification and Value for Duty of Imported Goods (ss. 57.1–59)</i>	
57.1	Application of sections 58 to 70	58
57.2	[Repealed 1997, c. 36, s. 166.]	58
58	Determination by officer	58
59	Re-determination or further re-determination	59
	<i>Re-determination and Further Re-determination by President (ss. 60–62)</i>	
60	Request for re-determination or further re-determination	60
60.1	Extension of time to make a request	61
60.2	Extension of time by Canadian International Trade Tribunal	62
61	What President may do	62
62	No review	64

Table of Contents

	(ss. 63–66)	
63–64	[Repealed 1997, c. 36, s. 166.]	64
65	Payment or refund	64
65.1	Refund to person other than payer	64
66	Interest on payments	64
	Appeals and References (ss. 67–70)	
67	Appeal to the Canadian International Trade Tribunal	65
67.1	Extension of time to appeal	65
68	Appeal to Federal Court	66
69	Refund pending appeal	66
70	References to Canadian International Trade Tribunal	67
	Special Provisions (ss. 71–72.2)	
71	Special provisions	67
72	Limitation relating to security	68
72.1	Limitation — heading No. 98.26 of List of Tariff Provisions	68
72.2	[Repealed 1997, c. 36, s. 173.]	68
	PART IV — ABATEMENTS AND REFUNDS (SS. 73–91)	
	Abatements and Refunds (ss. 73–91)	
73	Abatement	68
74	Refund	68
74.1	[Repealed 1997, c. 36, s. 176.]	70
75	Amount of abatement or refund	70
76	Refunds for defective goods	71
77	[Repealed 1997, c. 36, s. 177.]	71
78	Merchantable scrap, waste or by-products	71
79	Sum in lieu of refund or abatement	71
79.1	Certain duties not included	71
80	Interest on refunds	71
80.1	Interest on past refunds	71
80.2	Excess to be repaid	72
81	Regulations	72
82–87	[Repealed 1995, c. 41, s. 22.]	72
88–91	[Repealed 1997, c. 36, s. 181.]	72
	PART V — COLLECTION OF INFORMATION ABOUT PERSONS AND GOODS (SS. 92–97.201)	
	Persons Leaving Canada (ss. 92–94)	
92	Information	73
93	Information given to Agency	73
93.1	Retention of collected information	74
94	Obligation to answer questions	74
	Exportation of Goods (ss. 95–97.201)	
95	Report	74
95.1	Statistics	75
96	Failure to export	75
97	Security	75
97.01	[Repealed 1997, c. 14, s. 44.]	76
97.1	Certificate of Origin goods exported to a free trade partner	76
97.11	[Repealed 1997, c. 14, s. 44.]	76

Table of Contents

97.2	Exporters' or producers' records	76
97.201	Verification of origin — certain agreements	77
PART V.1 — COLLECTIONS (ss. 97.21–97.58)		
<i>Interpretation (s. 97.21)</i>		
97.21	Definitions	78
<i>Ancillary Powers (s. 97.211)</i>		
97.211	Ancillary powers	78
<i>General (ss. 97.22–97.23)</i>		
97.22	Debts to Her Majesty	79
97.23	Appeal	80
<i>Certificates, Liens and Set-off (ss. 97.24–97.27)</i>		
97.24	Certificate	80
97.25	Detention of imported or exported goods	83
97.26	Set-off	83
97.27	Refund may be applied against liabilities	84
<i>Garnishment and Non-arm's Length Transfers (ss. 97.28–97.29)</i>		
97.28	Garnishment — general	84
97.29	Liability — non-arm's length transfers	85
<i>Acquisition of Property and Seizures (ss. 97.3–97.33)</i>		
97.3	Acquisition of debtor's property	87
97.31	Moneys seized from debtor	87
97.32	Seizure of chattels	87
97.33	Person leaving Canada	87
<i>Collection Restrictions (ss. 97.34–97.35)</i>		
97.34	Collection action delayed	88
97.35	Authorization to proceed immediately	89
<i>Trustees, Receivers and Personal Representatives (ss. 97.36–97.39)</i>		
97.36	Bankruptcies	90
97.37	Definitions	91
97.38	Definitions	92
97.39	Definition of "representative"	93
<i>Amalgamations and Windings-up (ss. 97.4–97.41)</i>		
97.4	Amalgamations	94
97.41	Winding-up	94
<i>Partnerships (s. 97.42)</i>		
97.42	Partnerships	94
<i>Unincorporated Bodies (s. 97.43)</i>		
97.43	Compliance by unincorporated bodies	95
<i>Assessments, Objections and Appeals (ss. 97.44–97.58)</i>		
<i>Assessments (ss. 97.44–97.47)</i>		
97.44	Assessments — garnishments and non-arms length transfers	95
97.45	Liability not affected	96
97.46	Notice of assessment	96
97.47	Assessment before collection	96
<i>Objections and Appeals (ss. 97.48–97.58)</i>		
97.48	Objection to assessment	97

Table of Contents

97.49	Appeal to the Tax Court of Canada	98
97.5	Extension of time by Minister	98
97.51	Extension of time by Tax Court of Canada	99
97.52	Extension of time to appeal	99
97.53	Appeal	100
97.54	Limitation on appeals to the Tax Court of Canada	100
97.55	Institution of appeal	100
97.56	Notice to Commissioner	100
97.57	Disposition of appeal	101
97.58	References to Tax Court of Canada	101
PART VI — ENFORCEMENT (SS. 98–163.3)		
<i>Powers of Officers (ss. 98–105)</i>		
98	Search of the person	101
99	Examination of goods	102
99.1	Power to stop	103
99.2	Search of persons	103
99.3	Non-intrusive examination of goods	103
99.4	Regulations	104
99.5	Powers of officer — mixed-traffic corridor	104
100	Officer stationed on board conveyance	104
101	Detention of controlled goods	104
102	Disposition of goods illegally imported	104
103	Custody of goods subject to seizure but not seized	105
104	Power to call in aid	105
105	Carrying out agreements	105
<i>Limitation of Actions or Proceedings (s. 106)</i>		
106	Limitation of action against officer or person assisting	105
<i>Disclosure of Information (ss. 107–108)</i>		
107	Definitions	106
107.1	Passenger information	112
108	[Repealed 2001, c. 25, s. 61.]	112
<i>Inquiries (s. 109)</i>		
109	Inquiry	112
<i>Penalties and Interest (ss. 109.1–109.5)</i>		
109.1	Designated provisions	112
109.11	[Repealed 2001, c. 25, s. 62.]	113
109.2	Definition of “designated goods”	113
109.3	Assessment	113
109.4	When penalty becomes payable	114
109.5	Interest on penalties	114
<i>Seizures (ss. 110–116)</i>		
110	Seizure of goods or conveyances	114
111	Information for search warrant	114
112	Powers of entry	115
113	Limitation for seizures and ascertained forfeitures	116
114	Custody of things seized	116
115	Copies of records	116
116	Goods stopped or taken by peace officer	116

Table of Contents

<i>Return of Goods Seized (ss. 117–121)</i>	
117	Return of goods seized 116
118	Return of conveyance seized 117
119	Return of animals or perishable goods seized 117
119.1	Dealing with goods seized 118
120	Value substituted for value for duty 118
121	Goods no longer forfeit 118
<i>Forfeitures (ss. 122–123)</i>	
<i>General (ss. 122–123)</i>	
122	Forfeitures accrue automatically from time of contravention 118
123	Review of forfeiture 119
<i>Ascertained Forfeiture (ss. 124–126)</i>	
124	Ascertained forfeitures 119
125	Seizure cancels notice 120
126	Limitation respecting seizure 120
<i>Review of Seizure, Ascertained Forfeiture or Penalty Assessment (ss. 126.1–137)</i>	
126.1	No review or appeal 120
127	Review of ascertained forfeiture or penalty assessment 120
127.1	Corrective measures 120
128	Report to President 121
129	Request for Minister's decision 121
129.1	Extension of time by Minister 121
129.2	Extension of time by Federal Court 122
130	Notice of reasons for action 122
131	Decision of the Minister 123
132	Where there is no contravention 123
133	Where there is contravention 124
134	[Repealed 1998, c. 19, s. 263.] 125
135	Federal Court 125
136	Restoration of goods pending appeal 125
137	Service of notices 126
<i>Third Party Claims (ss. 138–141)</i>	
138	Third party claims 126
139	Decision of Minister 126
139.1	Order 127
140	Appeal 127
141	Goods or conveyance given to applicant 128
<i>Disposal of Things Abandoned or Forfeit (ss. 142–142.1)</i>	
142	Disposal of things abandoned or forfeit 128
142.1	Dealing with abandoned or forfeited alcohol, etc. 128
<i>(ss. 143–147)</i>	
143–147	[Repealed 2001, c. 25, s. 78.] 129
<i>Collection of Duties on Mail (s. 147.1)</i>	
147.1	Definition 129
<i>Evidence (ss. 148–152)</i>	
148	Proof of service by registered mail 131
148.1	Members of partnerships 131

Table of Contents

149	Date of notice by mail	132
149.1	Proof of no appeal	132
149.2	Objection or appeal	132
150	Copies of documents	132
151	False information in documents	132
152	Burden of proof of importation or exportation on Her Majesty . . .	132
<i>Prohibitions, Offences and Punishment (ss. 153–161)</i>		
General (ss. 153–161)		
153	False statements, evasion of duties	133
153.1	Hindering an officer	133
154	Misdescription of goods in accounting documents	134
155	Keeping, acquiring, disposing of goods illegally imported	134
156	Possession of blank documents	134
157	Opening and unpacking goods; breaking seals	134
158	Officers, etc., of corporations	134
159	Smuggling — into Canada	134
159.1	Offences re marking of goods	134
160	General offence and punishment	135
160.1	Penalty for hindering an officer	135
161	Summary conviction offence and punishment	135
<i>Procedure (ss. 162–163)</i>		
162	Venue	135
163	Limitation period in summary convictions	136
<i>(ss. 163.1–163.3)</i>		
163.1–163.3	[Repealed 2001, c. 32, s. 62.]	136
PART VI.1 — ENFORCEMENT OF CRIMINAL OFFENCES OTHER THAN OFFENCES UNDER THIS ACT (SS. 163.4–163.5)		
<i>Powers of Designated Officers (ss. 163.4–163.5)</i>		
163.4	Designation by President	136
163.5	Powers of designated officers	136
PART VII — REGULATIONS (SS. 164–214)		
164	Regulations	137
164.1	Incorporation by reference	138
165	Prohibition or regulation of importation	138
166	Bonds and security	138
167	Special services	139
167.1	Retroactive effect	139
<i>Parliamentary Review (s. 168)</i>		
168	Permanent review by Parliamentary Committee	139
<i>Transitional (s. 169)</i>		
169	Definition of “former Act”	140
<i>Coming Into Force (s. 214)</i>		
214	Commencement	140
SCHEDULE		
.		140

Table of Contents

86-946 — ABATEMENT OF DUTIES PAYABLE REGULATIONS	
	SHORT TITLE
1	 153
	INTERPRETATION
2	 153
	DETERMINATION OF AMOUNT OF ABATEMENT
3	 153
4	 154
	ABATEMENT NOT TO BE GRANTED
5	 154
 86-1062 — ACCOUNTING FOR IMPORTED GOODS AND PAYMENT OF DUTIES REGULATIONS	
1	[Repealed SOR/2018-121, s. 2.] 155
	INTERPRETATION [S. 2]
2	 155
2.1 [Proposed]	 157
	PART I — [SS. 3–16]
	<i>General Manner of Accounting</i>
2.2 [Proposed]	 157
3	 158
4	 158
	<i>General Requirements Respecting the Accounting for and Payment of Duties on Casual Goods</i>
5	 159
5.1	 159
	<i>General Requirements Respecting the Accounting for Commercial Goods</i>
6	 159
	<i>Release Without Accounting</i>
7	 160
	<i>Release of Goods Imported by Courier Prior to Accounting and Prior to Payment of Duties</i>
7.1	 161
7.2	 161
7.3	 162
7.4	 162
7.5	 162
	<i>Release of Goods Imported as Mail</i>
8	 162
8.1	[Repealed SOR/98-186, s. 1.] 163
8.2	 163
8.3	 163

Table of Contents

9	<i>Release of and Interim Accounting for Commercial Goods</i>	163
	<i>Final Accounting and Payment of Duties for Commercial Goods After Interim Accounting (No CSA Authorization)</i>	
9.1		164
10		164
10.1		164
	<i>Release of Eligible Goods Under Paragraph 32(2)(b) of the Act</i>	
10.2		165
	<i>Final Accounting and Payment of Duties for Commercial Goods Under Subsection 32(2) of the Act (CSA Importer)</i>	
10.3		165
10.31		166
10.4		166
	<i>CSA Authorizations</i>	
10.5		166
10.6		168
10.7		169
10.71		169
10.8		169
10.81		170
10.82		170
	<i>Manner of Making Payment</i>	
10.9		170
	<i>Security for Release of Goods</i>	
11		170
	<i>Release of and Interim Accounting for Commercial Goods where Information is Deficient</i>	
12		172
13		172
	<i>Release of Plans, Drawings, Blueprints, Machinery and Equipment</i>	
14		173
15		174
16	[Repealed SOR/97-112, Sched., s. 5.]	174
	PART II — [S. 17]	
17	[Repealed SOR/2006-152, s. 19.]	174
	SCHEDULE 1	
	[Repealed SOR/2006-152, s. 20.]	175
	SCHEDULE 2 — CSA IMPORTER INFORMATION	
		175
	SCHEDULE 3 — CSA CARRIER INFORMATION	
		176

Table of Contents

86-944 — AGENTS' ACCOUNTING FOR IMPORTED GOODS AND PAYMENT OF DUTIES REGULATIONS

	SHORT TITLE	
1	.....	179
	INTERPRETATION	
2	.....	179
	CIRCUMSTANCES IN WHICH PERSON MAY TRANSACT BUSINESS AS AGENT	
3	.....	179

78-373 — CANADIAN MANUFACTURED GOODS EXPORTED DRAWBACK REGULATIONS

	SHORT TITLE	
1	.....	180
	INTERPRETATION	
2	.....	180
	GENERAL	
3	.....	180
4	.....	181
5	.....	181
6	.....	181
7	.....	181
8	.....	182
9	.....	182
	SCHEDULE	
	.....	182

2013-217 — CCOFTA VERIFICATION OF ORIGIN REGULATIONS

	INTERPRETATION	
1	.....	183
	MANNER OF CONDUCTING A VERIFICATION OF ORIGIN	
2	.....	183
	VERIFICATION LETTERS AND VERIFICATION QUESTIONNAIRES	
3	.....	184
	EXTENSION OF PERIOD	
4	.....	184
	VERIFICATION VISIT	
	<i>Premises</i>	
5	.....	184
	<i>Conditions</i>	
6	.....	184

Table of Contents

7	<i>Postponement</i>	185
8	<i>Observers</i>	185
9	DENIAL OR WITHDRAWAL OF PREFERENTIAL TARIFF TREATMENT UNDER CCOFTA	185
10		186
11	MEANS OF COMMUNICATION	186
12	COMING INTO FORCE	186
2004-129 — CCRFTA VERIFICATION OF ORIGIN REGULATIONS		
1	INTERPRETATION	187
2	MANNER OF CONDUCTING A VERIFICATION OF ORIGIN	187
3	PRESCRIBED PREMISES	188
4	CONDITIONS FOR CONDUCTING A VERIFICATION VISIT	188
5	POSTPONEMENT OF A VERIFICATION VISIT	188
6	OBSERVERS	189
7	GENERALLY ACCEPTED ACCOUNTING PRINCIPLES	189
8	VERIFICATION LETTERS AND VERIFICATION QUESTIONNAIRES	189
9	EXTENSION OF COMPLETION OF A VERIFICATION LETTER OR VERIFICATION QUESTIONNAIRE	189
10	DENIAL OR WITHDRAWAL OF PREFERENTIAL TARIFF TREATMENT UNDER CCRFTA	190
11		190
12		190
13	METHODS OF SENDING DOCUMENTS	190
14	COMING INTO FORCE	190

Table of Contents

2013-214 — CEFTA VERIFICATION OF ORIGIN OF EXPORTED GOODS REGULATIONS

	INTERPRETATION	
1	.....	191
	MANNER OF CONDUCTING A VERIFICATION OF ORIGIN	
2	.....	191
	PRESCRIBED PREMISES OR PLACE	
3	.....	192
	CONDITION FOR CONDUCTING A VERIFICATION VISIT	
4	.....	192
	OBSERVER	
5	.....	192
	MANNER OF SENDING DOCUMENTS	
6	.....	192
	AMENDMENTS TO THESE REGULATIONS	
7	.....	192
	COMING INTO FORCE	
8	.....	193

2013-215 — CEFTA VERIFICATION OF ORIGIN OF IMPORTED GOODS REGULATIONS

	INTERPRETATION	
1	.....	194
	ORIGIN DETERMINATION	
2	.....	194
	METHOD OF SENDING DOCUMENTS	
3	.....	194
	COMING INTO FORCE	
4	.....	194

97-332 — CERTIFICATION OF ORIGIN OF GOODS EXPORTED TO A FREE TRADE PARTNER REGULATIONS

	INTERPRETATION	
1	.....	195
	CERTIFICATION CRITERIA FOR A NON-PRODUCING EXPORTER	
2	.....	195
	LANGUAGE OF CERTIFICATE	
3	.....	195
	REPEAL	
4	.....	196
	COMING INTO FORCE	
5	.....	196

Table of Contents

97-75 — CIFTA VERIFICATION OF ORIGIN REGULATIONS

	INTERPRETATION	
1	.....	197
	MANNER OF CONDUCTING A VERIFICATION OF ORIGIN	
2	.....	197
	PRESCRIBED PREMISES	
3	.....	197
	CONDITIONS FOR CONDUCTING A VERIFICATION VISIT	
4	.....	197
	POSTPONEMENT OF A VERIFICATION VISIT	
5	.....	198
	OBSERVERS	
6	.....	198
	VERIFICATION QUESTIONNAIRES	
7	.....	198
	WITHDRAWAL OF PREFERENTIAL TARIFF TREATMENT UNDER CIFTA	
8	.....	199
	COMING INTO FORCE	
9	.....	199

2014-283 — CJFTA VERIFICATION OF ORIGIN REGULATIONS

	INTERPRETATION	
1	Definitions	200
	MANNER OF CONDUCTING A VERIFICATION OF ORIGIN	
2	Methods in addition to verification visit	200
3	Verification letters and verification questionnaires	201
4	Extension of time	201
	VERIFICATION VISIT	
5	Premises	201
6	Conditions	201
7	Postponement	201
8	Observers	202
	DENIAL OR WITHDRAWAL OF PREFERENTIAL TARIFF TREATMENT UNDER CJFTA	
9	Requirements — exporter and producer	202
10	Notice of re-determination of origin	202
	MEANS OF TRANSMISSION	
11	Means of transmission	203
	COMING INTO FORCE	
12	October 1, 2012	203

2016-146 — CPAFTA VERIFICATION OF ORIGIN REGULATIONS

	INTERPRETATION	
1	Definitions	204

Table of Contents

	MANNER OF CONDUCTING A VERIFICATION OF ORIGIN	
2	Methods in addition to verification visit	204
3	Verification letters and verification questionnaires	205
4	Extension of period	205
	VERIFICATION VISIT	
5	Premises	205
6	Conditions	205
7	Postponement	205
8	Observers	206
	DENIAL OR WITHDRAWAL OF PREFERENTIAL TARIFF TREATMENT UNDER CPAFTA	
9	Requirements — exporter and producer	206
10	Notice of re-determination of origin	206
	COMMUNICATION	
11	Means of communication	207
	COMING INTO FORCE	
12	April 1, 2013	207
	 2013-216 — CPFTA VERIFICATION OF ORIGIN REGULATIONS	
	INTERPRETATION	
1		208
	MANNER OF CONDUCTING A VERIFICATION OF ORIGIN	
2		208
	VERIFICATION LETTERS AND VERIFICATION QUESTIONNAIRES	
3		209
	EXTENSION OF TIME	
4		209
	VERIFICATION VISIT	
	<i>Premises</i>	
5		209
	<i>Conditions</i>	
6		209
	<i>Postponement</i>	
7		210
	<i>Observers</i>	
8		210
	DENIAL OR WITHDRAWAL OF PREFERENTIAL TARIFF TREATMENT UNDER CPFTA	
9		210
10		210
	MEANS OF COMMUNICATION	
11		211
	COMING INTO FORCE	
12		211

Table of Contents

86-1067 — CUSTOMS BROKERS LICENSING REGULATIONS

	SHORT TITLE	
1	.....	212
	INTERPRETATION	
2	.....	212
	PRESCRIBED QUALIFICATIONS FOR CUSTOMS BROKERS	
3	.....	212
4	.....	213
5-6	[Repealed SOR/2006-151, s. 2.]	214
	APPLICATION FOR LICENCE	
7	.....	214
8	.....	214
9	[Repealed SOR/2002-149, s. 4.]	215
	SECURITY	
10	.....	215
	FEES	
11	.....	216
	DURATION	
12	.....	216
	TERMS AND CONDITIONS	
13	.....	216
	TRANSACTION OF BUSINESS AS A CUSTOMS BROKER	
14	.....	217
	EXAMINATIONS	
15	.....	218
16	.....	218
	RECORDS	
17	.....	218
	CANCELLATION OR SUSPENSION	
18	.....	219
	SURRENDER OF LICENCE	
19	.....	220
	SCHEDULE	

2013-127 — CUSTOMS CONTROLLED AREAS REGULATIONS

	INTERPRETATION	
1	.....	221
	ACCESS TO CUSTOMS CONTROLLED AREAS	
2	.....	221
	PRESENTATION AND REPORTING	
3	.....	221
	SEARCH OF PERSONS	
4	.....	221

Table of Contents

5	.....	221
	NON-INTRUSIVE EXAMINATION OF GOODS	
6	.....	222
	COMING INTO FORCE	
7	.....	222
 86-1065 — CUSTOMS SUFFERANCE WAREHOUSES REGULATIONS		
	SHORT TITLE	
1	.....	223
	INTERPRETATION	
2	.....	223
	PART I — LICENSING OF SUFFERANCE WAREHOUSES	
	<i>Issuance of Licence</i>	
3	.....	224
	<i>Security</i>	
4	.....	225
	<i>Licence Fees</i>	
5	.....	226
	<i>Amendment of Licence</i>	
6	.....	227
	<i>Cancellation or Suspension of Licence</i>	
7	.....	227
8	.....	227
9	.....	227
	<i>Reinstatement of Licence</i>	
10	.....	228
	PART II — OPERATION OF SUFFERANCE WAREHOUSES	
	<i>Facilities, Equipment and Personnel</i>	
11	.....	228
	<i>Operation and Maintenance Standards</i>	
12	.....	229
13	.....	229
	<i>Receipt and Refusal of Goods</i>	
14	.....	229
14.1	.....	230
14.2	[Repealed SOR/2005-211, s. 3.]	230
	<i>Time Limits</i>	
15	.....	230
16	[Repealed SOR/96-38, Sched., s. 7.]	231
	<i>Alteration of Goods</i>	
17	.....	231

Table of Contents

86-359 — DELEGATION OF POWERS (CUSTOMS) REGULATIONS	
	SHORT TITLE
1	 232
	GENERAL
2	 232
	SCHEDULE
	 232
 86-766 — DELEGATION OF POWERS (CUSTOMS) ORDER	
	SHORT TITLE
1	 233
	GENERAL
2	 233
	SCHEDULE
	 233
 2002-336 — DESIGNATED PROVISIONS (CUSTOMS) REGULATIONS	
	DESIGNATION OF PROVISIONS
1	 234
	SHORT-FORM DESCRIPTIONS
2	 234
	COMING INTO FORCE
3	 234
	SCHEDULE 1 — DESIGNATED PROVISIONS OF THE CUSTOMS ACT AND ITS REGULATIONS
	SCHEDULE 2 — DESIGNATED PROVISIONS OF THE CUSTOMS TARIFF AND ITS REGULATIONS
 86-951 — DETERMINATION OF THE TARIFF CLASSIFICATION OF SUGAR, MOLASSES AND SUGAR SYRUP REGULATIONS	
	SHORT TITLE
1	 247
	INTERPRETATION
2	 247
	APPLICATION
3	 247
4	 247
5	 247

Table of Contents

SCHEDULE — METHODS FOR ASCERTAINING REDUCING SUGARS

98-44 — DETERMINATION, RE-DETERMINATION AND FURTHER RE-DETERMINATION OF ORIGIN, TARIFF CLASSIFICATION AND VALUE FOR DUTY REGULATIONS

	INTERPRETATION	
1	.....	249
	TIME PERIOD	
2	.....	249
	NOTICE	
	<i>Determination, Re-determination and Further Re-determination of Origin, Tariff Classification and Value for Duty by a Designated Officer under Sections 58 and 59 of the Act</i>	
3	.....	249
3.1	.....	250
	<i>Re-determination and Further Re-determination of Origin, Tariff Classification and Value for Duty by the President under Section 61 of the Act</i>	
4	.....	250
	PAYMENT OF DUTIES	
5	.....	251
	REFUND OF DUTIES	
6	.....	251
	REPEAL	
7	.....	251
	COMING INTO FORCE	
8	.....	251

86-876 — DIRECT SHIPMENT OF GOODS REGULATIONS

	SHORT TITLE	
1	.....	252
	GENERAL	
2	.....	252
3	.....	252

98-50 — DIVERSION OF IMPORTED GOODS EXEMPTION REGULATIONS

	INTERPRETATION	
1	.....	253
	EXEMPTION FOR EMERGENCY USE	
2	.....	253
3	.....	253

Table of Contents

	REPEAL	
4	.....	253
	COMING INTO FORCE	
5	.....	253
	86-1072 — DUTY FREE SHOP REGULATIONS	
	SHORT TITLE	
1	.....	254
	INTERPRETATION	
2	.....	254
	PART I — LICENSING OF DUTY FREE SHOPS	
	<i>Issuance of Licence</i>	
3	.....	255
	<i>Security</i>	
4	.....	256
5	[Repealed SOR/2002-218, s. 3.]	257
	<i>Term of Licence</i>	
6	.....	257
	<i>Amendment of Licence</i>	
7	.....	257
	<i>Cancellation or Suspension of Licences</i>	
8	.....	258
9	.....	258
10	.....	258
	<i>Reinstatement and Renewal of Licences</i>	
11	.....	259
12	.....	259
	PART II — OPERATION OF DUTY FREE SHOPS	
	<i>Facilities, Services and Standards</i>	
13	.....	259
14	.....	260
15	.....	260
	<i>Receipt of Goods</i>	
16	.....	261
	<i>Provision of Information</i>	
17	[Repealed SOR/2019-259, s. 6.]	261
17.1	.....	261
	<i>Transfer of Ownership of Goods</i>	
18	.....	261
19	.....	262

Table of Contents

97-71 — EXPORTERS' AND PRODUCERS' RECORDS REGULATIONS

	INTERPRETATION	
1	.....	263
	GENERAL	
2	.....	264
	GOODS THAT ARE EXPORTED TO A FREE TRADE PARTNER	
	<i>Exporter</i>	
3	.....	264
	<i>Producer</i>	
4	.....	264
	<i>Inspection of Records</i>	
5	.....	265
6	[Repealed SOR/97-330, s. 6.]	265
	ELECTRONIC OR OTHER FORMAT	
7	.....	265
8	.....	265
	REPEAL	
9	.....	265
	COMING INTO FORCE	
10	.....	265

86-1028 — FEES FOR RECORDS REGULATIONS

1	[Repealed SOR/2009-113, s. 2.]	266
	INTERPRETATION	
2	.....	266
	APPLICATION	
3	.....	266
	FEES	
4	.....	266
5	.....	266

92-414 — FEES IN RESPECT OF MAIL REGULATIONS

	SHORT TITLE	
1	.....	268
	DEFINITION	
2	.....	268
	FEES	
3	.....	268
	EXCEPTIONS	
4	.....	268

Table of Contents

97-72 — FREE TRADE AGREEMENT ADVANCE RULINGS REGULATIONS

1	INTERPRETATION	269
	CLASSES OF PERSONS ELIGIBLE TO APPLY FOR AN ADVANCE RULING	
2		269
3	[Repealed SOR/97-331, s. 4.]	270
	APPLICATION FOR AN ADVANCE RULING	
4		270
5		270
6		270
	ADVANCE RULING	
	<i>General</i>	
7		270
8		270
9		270
	<i>Application</i>	
10		270
11		270
12		271
	Declining and Postponing the Issuance of an Advance Ruling	
13		271
	MODIFICATION OR REVOCATION OF AN ADVANCE RULING	
	<i>Grounds for Modification or Revocation</i>	
14		271
15	[Repealed SOR/97-331, s. 10.]	273
	<i>Notice of Modification or Revocation</i>	
16		273
	<i>Effective Date of Modification or Revocation</i>	
17		273
	<i>Application of Modification or Revocation</i>	
18		273
	<i>Postponement of Effective Date</i>	
19		273
	REPEAL	
20		273
	COMING INTO FORCE	
21		273

489 — GOODS IMPORTED AND EXPORTED DRAWDRAW REGULATIONS SHORT TITLE

1		275
---	--	-----

Table of Contents

	INTERPRETATION	
2	.....	275
	GENERAL	
3	.....	275
4	.....	275
5	.....	275
	86-1011 — IMPORTED GOODS RECORDS REGULATIONS	
1	[Repealed SOR/2005-384, s. 2.]	277
	INTERPRETATION	
1.1	.....	277
	GENERAL	
2	.....	277
3	.....	278
3.1	.....	278
4	.....	279
5	.....	280
6	.....	280
	ENFORCEMENT	
7	.....	280
8	.....	280
	86-1121 — INTEREST RATE FOR CUSTOMS PURPOSES REGULATIONS	
	SHORT TITLE	
1	.....	281
	INTERPRETATION	
2	.....	281
	DETERMINATION OF RATE OF INTEREST	
3	.....	281
4	.....	281
5	[Repealed SOR/97-557, s. 3.]	282
	97-333 — NAFTA AND CCFTA VERIFICATION OF ORIGIN REGULATIONS	
	INTERPRETATION	
1	.....	283
	MANNER OF CONDUCTING A VERIFICATION OF ORIGIN	
2	.....	283
	PRESCRIBED PREMISES	
3	.....	284
	CONDITIONS FOR CONDUCTING A VERIFICATION VISIT	
4	.....	284

Table of Contents

	POSTPONEMENT OF A VERIFICATION VISIT	
5	.....	284
	OBSERVERS	
6	.....	285
7	.....	285
8	.....	285
	GENERALLY ACCEPTED ACCOUNTING PRINCIPLES	
9	.....	285
	VERIFICATION LETTERS AND VERIFICATION QUESTIONNAIRES	
10	.....	285
11	.....	285
	SUBSEQUENT VERIFICATION LETTERS AND VERIFICATION QUESTIONNAIRES	
12	.....	286
	DENIAL OR WITHDRAWAL OF PREFERENTIAL TARIFF TREATMENT UNDER NAFTA OR OF PREFERENTIAL TARIFF TREATMENT UNDER CCFTA	
13	.....	286
14	.....	286
15	.....	287
	METHODS OF SENDING DOCUMENTS	
16	.....	287
17	.....	287
18	.....	287
	REPEAL	
19	.....	287
	COMING INTO FORCE	
20	.....	287
	 98-49 — NAFTA MARKING DETERMINATION, RE-DETERMINATION AND FURTHER RE-DETERMINATION REGULATIONS	
	INTERPRETATION	
1	.....	288
	MANNER OF MAKING A DETERMINATION	
2	.....	288
	CLASS OF PERSONS	
3	.....	288
4	.....	288
	REPEAL	
5	.....	289
	COMING INTO FORCE	
6	.....	289

Table of Contents

93-608 — NAFTA PRESCRIBED CLASS OF GOODS REGULATIONS

	SHORT TITLE	
1	.....	290
	CLASS OF GOODS	
2	.....	290

82-710 — NEW MOTOR VEHICLES EXPORTED DRAWBACK REGULATIONS

	SHORT TITLE	
1	.....	291
	INTERPRETATION	
2	.....	291
	DRAWBACK	
3	.....	291
	CIRCUMSTANCES AND CONDITIONS	
4	.....	292
	ENTITLEMENT TO CLAIM	
5	.....	293
6	.....	293
	REDUCTION IN RESPECT OF ANY BY-PRODUCT, SCRAP OR WASTE	
7	.....	294
8	.....	294

86-1066 — OFFICERS AUTHORIZED TO EXERCISE POWERS OR PERFORM DUTIES OF THE MINISTER OF NATIONAL REVENUE REGULATIONS

	SHORT TITLE	
1	.....	295
	INTERPRETATION	
2	.....	295
	DELEGATION OF THE POWERS AND DUTIES OF THE MINISTER	
3	.....	295
4	.....	296
5	.....	296
6	.....	296
7	.....	296
8	.....	296
9	[Revoked SOR/89-65, Sched., s. 1.]	296
10	.....	296
11	.....	297
12	.....	297
13	.....	297
13.1	.....	297

Table of Contents

14	.....	297
15	[Revoked SOR/89-65, Sched., s. 3.]	297
16	.....	297
17	.....	298
18	.....	298
19	.....	298
20	.....	298
21	.....	298
22	.....	298
23	.....	298
24	.....	298
25	.....	299
26	.....	299
27	.....	299
28	.....	299
29	.....	299
29.1	.....	299
29.2	.....	299
30	.....	300
31	.....	300
32	.....	300
32.1	.....	300
33	.....	300
34	.....	300
35	.....	300
36	.....	301
36.1	.....	301
36.2	.....	301
36.3	.....	301
36.4	.....	301
37	.....	301
38	.....	301
38.1	.....	301
39	.....	301
40	.....	302
41	.....	302
42	.....	302
43	.....	302

2003-219 — PASSENGER INFORMATION (CUSTOMS) REGULATIONS

1	Interpretation	303
2	Purpose	303
3	Prescribed circumstances and conditions	303
4	Prescribed classes	304
5	Prescribed information	304
6	Prescribed manner	304
7	Prescribed time — advance passenger information	305
8	Missing or inaccurate information	305
9	Time of transmission — paragraph 5(f)	305

Table of Contents

SCHEDULE [PROPOSED] — INFORMATION ABOUT PERSONS IN A RESERVATION SYSTEM

95-418 — PERSONS AUTHORIZED TO ACCOUNT FOR CASUAL GOODS REGULATIONS

	SHORT TITLE	
1	.....	307
	INTERPRETATION	
2	.....	307
	AUTHORIZATION OF COURIERS	
3	.....	307
	REVOCATION OF AUTHORIZATION	
4	.....	308
5	.....	308
6	.....	308
	RECORDS	
7	.....	308
8	.....	309
9	.....	309
	NOTIFICATION OF CHANGES	
10	.....	309
	COMING INTO FORCE	
11	.....	309

98-46 — PRESCRIBED CLASSES OF PERSONS IN RESPECT OF DIVERSION OF IMPORTED GOODS REGULATIONS

	INTERPRETATION	
1	.....	310
	PRESCRIBED CLASSES OF PERSONS	
2	.....	310
	COMING INTO FORCE	
3	.....	310

2003-323 — PRESENTATION OF PERSONS (2003) REGULATIONS

	INTERPRETATION	
1	Definitions	311
	PART 1 — EXCEPTIONS	
	<i>Exceptions to Presentation under Subsection 11(1) of the Act</i>	
2	Exception	312
	<i>Exception to Subsection 11(3) of the Act</i>	
3	Commercial passenger conveyances	313

Table of Contents

	<i>Advance Notification</i>	
4	Information to be provided — non-commercial passenger conveyance	314
	PART 2 — PRESENTATION IN ALTERNATIVE MANNERS	
	<i>Authorizations</i>	
5	CANPASS Air program	315
6	Other CANPASS program	316
6.1	NEXUS program (air, land and marine)	316
6.2	Free and secure trade program (FAST)	317
6.2.1	Commercial Driver Registration Program (CDRP)	317
6.3	Biometric data	317
	<i>Applications for Authorizations</i>	
7	Application	318
8	Exception — corporate aircraft	318
9	Authorized persons to have authorizations	319
10	Duration	319
	<i>Alternative Manners of Presentation</i>	
11	Alternative manners	319
12	Carrying of Authorization	320
13	Conditions of authorizations	320
14	Loss or theft	320
14.1	Condition — commercial goods belonging to person	320
	<i>Advance Notification</i>	
15	Information to be provided — aircraft	320
16	[Repealed SOR/2005-385, s. 12.]	321
17	Information to be provided — marine pleasure craft	321
18	Change to information	321
19	Obligation to wait	321
	<i>Amendments to Authorizations</i>	
20	At request of authorized person	322
	<i>Renewals</i>	
21	By Minister	322
	<i>Suspensions and Cancellations of Authorizations</i>	
22	Grounds	322
23	Review	323
	<i>Fees</i>	
24	NEXUS and FAST Programs	323
	Presentation of Persons (Customs) Regulations	
25	Repeal of definition	323
26	Repeal	323
	Coming Into Force	
27	Coming into force	323

Table of Contents

98-52 — PROOF OF ORIGIN OF IMPORTED GOODS REGULATIONS	
INTERPRETATION	
1	325
2	326
3	326
PROOF OF ORIGIN OF GOODS FROM COUNTRIES THAT ARE BENEFICIARIES OF THE GENERAL PREFERENTIAL TARIFF, COMMONWEALTH CARIBBEAN COUNTRIES TARIFF OR LEAST DEVELOPED COUNTRY TARIFF	
4	326
PROOF OF ORIGIN OF GOODS FROM COUNTRIES THAT ARE BENEFICIARIES OF THE MOST-FAVOURED-NATION TARIFF, AUSTRALIA TARIFF OR NEW ZEALAND TARIFF	
5	327
PROOF OF ORIGIN OF GOODS THAT ARE ENTITLED TO THE BENEFIT OF PREFERENTIAL TARIFF TREATMENT UNDER NAFTA, CCFTA, CCRFTA, CPFTA, CCOFTA OR CPAFTA	
6	328
7	329
8	329
9	329
PROOF OF ORIGIN OF GOODS THAT ARE ENTITLED TO THE BENEFIT OF PREFERENTIAL TARIFF TREATMENT UNDER CJFTA	
9.1	330
9.2	330
9.3	330
9.4	330
PROOF OF ORIGIN OF GOODS THAT ARE ENTITLED TO THE BENEFIT OF PREFERENTIAL TARIFF TREATMENT UNDER CIFTA	
10	331
11	332
12	332
PROOF OF ORIGIN OF GOODS THAT ARE ENTITLED TO THE BENEFIT OF PREFERENTIAL TARIFF TREATMENT UNDER CEFTA	
12.1	332
12.2	332
12.3	333
TIME	
13	333
REPEAL	
14	333
COMING INTO FORCE	
15	333
SCHEDULE — EXPORTER'S STATEMENT OF ORIGIN	
	333

Table of Contents

98-48 — REFUND OF DUTIES REGULATIONS

	INTERPRETATION	
1	.....	334
	PART 1 — GOODS THAT HAVE SUFFERED DAMAGE, DETERIORATION OR DESTRUCTION	
	<i>Application</i>	
2	.....	334
	<i>Notice</i>	
3	.....	334
	<i>Evidence in Support of Application</i>	
4	.....	335
	<i>Amount of Refund</i>	
5	.....	335
	<i>Classes of Goods in Respect of Which and Circumstances Where No Refunds Shall Be Granted</i>	
6	.....	335
	PART 2 — GOODS DEFICIENT IN QUANTITY	
	<i>Application</i>	
7	.....	336
	<i>Notice</i>	
8	.....	336
	<i>Evidence in Support of Application</i>	
9	.....	336
	<i>Amount of Refund</i>	
10	.....	336
	<i>Classes of Goods in Respect of Which and Circumstances Where No Refunds Shall Be Granted</i>	
11	.....	336
	<i>Circumstances When Unpaid Refund May Be Applied to Duties That Become Due</i>	
12	.....	337
	PART 3 — GOODS OF INFERIOR QUALITY	
	<i>Application</i>	
13	.....	337
	<i>Notice</i>	
14	.....	337
	<i>Evidence in Support of Application</i>	
15	.....	337
	<i>Amount of Refund</i>	
16	.....	338
	<i>Classes of Goods in Respect of Which and Circumstances Where No Refund Shall be Granted</i>	
17	.....	338

Table of Contents

PART 4 — GOODS EXPORTED FROM A NAFTA COUNTRY OR CHILE	
	<i>Application</i>
18	338
	<i>Time Limit for Application — Goods Exported from Chile</i>
18.1	338
	<i>Evidence in Support of Application</i>
19	339
	<i>Amount of Refund</i>
20	339
PART 5 — GOODS IMPORTED FROM ISRAEL OR ANOTHER CIFTA BENEFICIARY OR SHIPPED THROUGH THE UNITED STATES	
	<i>Application</i>
21	339
	<i>Evidence in Support of Application</i>
22	339
	<i>Amount of Refund</i>
23	340
PART 5.1 — GOODS IMPORTED FROM COSTA RICA, AN EFTA STATE, PERU, COLOMBIA, JORDAN OR PANAMA	
	<i>Application</i>
23.1	340
	<i>Evidence in Support of Application</i>
23.2	340
	<i>Amount of Refund</i>
23.3	340
PART 6 — CLERICAL, TYPOGRAPHICAL OR SIMILAR ERROR	
	<i>Application</i>
24	341
	<i>Notice</i>
24.1	341
	<i>Amount of Refund</i>
25	341
PART 7 — DUTIES PAID OR OVERPAID DUE TO AN ERROR IN DETERMINATION	
	<i>Application</i>
26	341
	<i>Amount of Refund</i>
27	341
PART 8 — GOODS SOLD OR OTHERWISE DISPOSED OF OR USED, BEFORE ANY OTHER USE IS MADE OF THE GOODS IN CANADA	
	<i>Application</i>
28	342
	<i>Evidence in Support of Application</i>
29	342

Table of Contents

	<i>Amount of Refund</i>	
30	.....	342
	PART 9 — DUTIES OVERPAID OR PAID IN ERROR FOR OTHER REASONS	
	<i>Application</i>	
31	.....	342
	<i>Evidence in Support of Application</i>	
32	.....	343
33	.....	343
33.1	.....	343
	<i>Amount of Refund</i>	
34	.....	343
35	.....	343
	PART 9.1 — APPLICATION OF REFUND OF DUTIES UNDER SECTION 74 OF THE ACT TO PAYMENT OF AMOUNTS OWING	
35.1	.....	344
	PART 10 — GOODS THAT ARE DEFECTIVE, ARE OF INFERIOR QUALITY OR ARE NOT THE GOODS ORDERED AND THAT HAVE BEEN DISPOSED OF OR EXPORTED	
	<i>Application</i>	
36	.....	344
	<i>Notice</i>	
37	.....	344
	<i>Evidence in Support of Application</i>	
38	.....	344
	<i>Amount of Refund</i>	
39	.....	345
	PART 11 — REDUCTION OF AMOUNT OF REFUND	
40	.....	345
	PART 12 — REFUNDS NOT TO BE GRANTED	
40.1	.....	345
	<i>Repeal</i>	
41	.....	345
	<i>Coming Into Force</i>	
42	.....	345
	2005-23 — REPORTING OF EXPORTED GOODS REGULATIONS	
	INTERPRETATION	
1	.....	346
	PREScribed CLASSES OF PERSONS	
2	.....	347
	REPORTING BY THE EXPORTER	
	<i>Reporting at an Export Reporting Office</i>	
3	.....	347

Table of Contents

4	<i>Summary Reporting</i>	347
5	<i>Restricted Goods</i>	348
6	<i>Exceptions to Reporting by the Exporter</i>	348
7		349
8		349
	REPORTING BY A CARRIER	
9	<i>Conveyances Used to Export Goods</i>	349
	<i>Goods Other Than the Conveyances Used to Export Them</i>	
10		349
11		350
12		350
13		350
	REPORTING BY A CUSTOMS SERVICE PROVIDER	
14		351
	ORAL REPORTING OF GOODS	
15		351
	MANNER OF REPORTING FISHING VESSELS	
16		351
	MANNER OF REPORTING CATCH	
17		351
	MANNER OF REPORTING FERRIES	
18		351
	MANNER OF REPORTING CONVEYANCES	
19		351
	REPEAL	
20		352
	COMING INTO FORCE	
21		352
	 86-873 — REPORTING OF IMPORTED GOODS REGULATIONS	
	SHORT TITLE	
1		353
	INTERPRETATION	
2		353
2.1		356
	TIME FOR REPORTING GOODS	
3		356
3.1		356
3.2		357

Table of Contents

	MANNER OF REPORTING GOODS	
4	.....	357
5	.....	357
	EXCEPTIONS TO REPORTING AT THE NEAREST CUSTOMS OFFICE	
6	[Repealed SOR/2015-90, s. 4.]	358
7	.....	358
7.1	.....	359
7.2	.....	359
	PERIODIC REPORTING	
8	.....	359
9	.....	359
10	[Repealed SOR/2015-90, s. 7.]	359
11	.....	359
	REPORT OF GOODS UNLOADED PRIOR TO REPORT	
12	.....	359
12.1–12.3	[Repealed SOR/2015-90, s. 8.]	360
	INFORMATION REQUIRED — TRANSPORT OF SPECIFIED GOODS	
	<i>Marine Mode</i>	
	Carrier	
13	.....	360
13.1–13.2	[Repealed SOR/2015-90, s. 8.]	360
13.3–13.89	[Repealed SOR/2015-90, s. 8.]	361
13.9–13.91	[Repealed SOR/2015-90, s. 8.]	362
14	.....	362
15	.....	362
15.1	.....	363
	Freight Forwarder	
15.2	.....	363
15.3	.....	363
	<i>Air Mode</i>	
	Carrier	
16	.....	363
17	.....	364
	Freight Forwarder	
17.1	.....	364
17.2	.....	364
	<i>Highway Mode</i>	
	Carrier	
18	.....	365
19	.....	365
	Freight Forwarder	
19.1	.....	366
19.2	.....	366

Table of Contents

	<i>Rail Mode</i>	
	Carrier	
20	.....	366
21	.....	367
	Freight Forwarder	
21.1	.....	367
21.2	.....	367
	INFORMATION REQUIRED — OTHER CIRCUMSTANCES	
22	.....	367
23	.....	367
24	.....	368
25	.....	368
26	.....	368
27	.....	368
	GENERAL PROVISION REGARDING TIME FOR GIVING INFORMATION BEFORE ARRIVAL	
28	.....	369
	MANNER OF GIVING INFORMATION BEFORE ARRIVAL	
29	.....	369
	CORRECTIONS	
30	.....	369
	CARRIER CODE	
31	.....	370
32	.....	370
33	.....	370
34	.....	371
35	.....	371
36	.....	371
	SCHEDULE 1 — CONVEYANCE DATA	
	.....	372
	SCHEDULE 2 — DATA RELATING TO CARGO	
	.....	374
	SCHEDULE 3 — CARGO AND STOWAGE PLAN — MARINE MODE	
	.....	382
	98-61 — RETURNING PERSONS EXEMPTION REGULATIONS	
	INTERPRETATION	
1	.....	384
	REPORTING	
2	.....	384
	CONDITIONS	
3	.....	384

Table of Contents

4	COMING INTO FORCE	385
	86-1010 — SALE OF GOODS REGULATIONS	
1	SHORT TITLE	386
2	INTERPRETATION	386
3	APPLICATION	386
4	GENERAL	386
5		386
	SALE BY PUBLIC TENDER	
6		386
7		387
8		387
9		387
	478 — SPECIAL SERVICES REGULATIONS	
1	SHORT TITLE	388
2	INTERPRETATION	388
3	GENERAL	389
4		389
	86-1012 — SPECIAL SERVICES (CUSTOMS) REGULATIONS	
1	SHORT TITLE	390
2	INTERPRETATION	390
3	SPECIAL SERVICES	390
4	SPECIAL SERVICES CHARGES	391
5		391
6	TRANSPORTATION, ACCOMMODATION AND MEALS	391
7	SECURITY	392

Table of Contents

86-991 — STORAGE OF GOODS REGULATIONS

	SHORT TITLE	
1	.....	393
	INTERPRETATION	
2	.....	393
2.1	[Repealed SOR/2005-215, s. 2.]	394
	TIME LIMIT FOR REMOVAL OF GOODS LEFT AT A CUSTOMS OFFICE	
3	.....	394
	STORAGE CHARGES FOR COMMERCIAL GOODS LEFT AT A CUSTOMS OFFICE	
4	.....	395
	TIME LIMIT FOR REMOVAL OF GOODS FROM A PLACE OF SAFE-KEEPING	
5	.....	395
	STORAGE CHARGES FOR GOODS DEPOSITED IN A PLACE OF SAFE-KEEPING	
6	.....	396
	SCHEDULE	
	.....	396

86-872 — SUBMISSION OF SAMPLES OF FABRICS FOR IMPORTATION REGULATIONS

	SHORT TITLE	
1	.....	397
	APPLICATION	
2	.....	397
	SAMPLE	
3	.....	397
4	.....	397
	SCHEDULE	
	.....	397

2005-256 — TARIFF CLASSIFICATION ADVANCE RULINGS REGULATIONS

	INTERPRETATION	
1	Definitions	399
	APPLICATION FOR AN ADVANCE RULING	
2	Who may apply	399
3	Time period	399
4	Language	399
5	Supplementary information	399
	ADVANCE RULING	
6	Consistency of rulings	399

Table of Contents

7	Other requirements for ruling	399
8	Goods affected	400
9	Effective date	400
10	Minister bound	400
11	Postponing	400
	MODIFICATION OR REVOCATION OF AN ADVANCE RULING	
12	Grounds	400
13	Goods affected	400
14	Effective date	401
15	Notice	401
16	Postponement	401
	CONSEQUENTIAL AMENDMENT	
17	.....	401
	COMING INTO FORCE	
18	Coming into force	401

98-47 — TARIFF ITEM NOS. 9971.00.00 AND 9992.00.00 ACCOUNTING REGULATIONS

	INTERPRETATION	
1	.....	402
	ACCOUNTING FOR GOODS	
2	.....	402
	REPEALS	
3	.....	402
4	.....	402
	COMING INTO FORCE	
5	.....	402

86-1064 — TRANSPORTATION OF GOODS REGULATIONS

	SHORT TITLE	
1	.....	403
	INTERPRETATION	
2	.....	403
	CONDITIONS UNDER WHICH GOODS MAY BE TRANSPORTED	
3	.....	404
4	.....	404
	CONDITIONS UNDER WHICH GOODS MAY BE DELIVERED PRIOR TO RELEASE	
4.1	.....	405
	LIABILITY OF TRANSPORTER FOR DUTIES	
5	.....	405
5.1	[Repealed SOR/2006-156, s. 4.]	405
	SECURITY	
6	.....	405

Table of Contents

	RECORDS	
7	.....	406
	86-792 — VALUATION FOR DUTY REGULATIONS	
	SHORT TITLE	
1	.....	408
	INTERPRETATION	
2	.....	408
	MEANING OF “PURCHASER IN CANADA”	
2.1	.....	408
	DETERMINATION OF THE VALUE FOR DUTY OF IMPORTED GOODS	
3	.....	409
4	.....	409
4.1	.....	410
4.2	.....	410
5	.....	410
6	.....	411
	98-45 — VERIFICATION OF ORIGIN (NON-FREE TRADE PARTNERS), TARIFF CLASSIFICATION AND VALUE FOR DUTY OF IMPORTED GOODS REGULATIONS	
	INTERPRETATION	
1	.....	412
	PRESCRIBED MANNER OF VERIFICATION	
2	.....	412
2.1	[Repealed SOR/2008-77, s. 4.]	413
2.2	[Repealed SOR/2008-77, s. 4.]	413
	PRESCRIBED PREMISES	
3	.....	413
	CUSTOMS TARIFF	
	SHORT TITLE	
1	Short title	416
	PART 1 — INTERPRETATION AND GENERAL (SS. 2–15)	
	<i>Interpretation</i>	
2	Definitions	416
3	Elements of the List of Tariff Provisions	421
4	Words and expressions in Act	421
5	Goods imported from certain countries	421
6	Percentage rates	422
7	Weight of goods	422

Table of Contents

	General	
8	Restriction of Canadian waters	422
9	Delegation of powers	422
10	Classification of goods in the List of Tariff Provisions	422
11	Interpretation	422
12	Administration and enforcement	422
	Amendment of Schedule	
13	Amendment — List of Tariff Provisions	423
14	Amendment of List of Tariff Provisions	423
15	List of Countries	424
	PART 2 — CUSTOMS DUTIES (SS. 16–79)	
	DIVISION 1 — ORIGIN OF GOODS	
	Rules of Origin	
16	Meaning of “originate”	424
	Direct Shipment and Transhipment	
17	Direct shipment	425
18	Transhipment	425
	Marking of Goods	
19	Regulations requiring marking	426
	DIVISION 2 — IMPOSITION OF CUSTOMS DUTIES	
	General	
20	Imposition of customs duty	426
21	Definitions	427
21.1	Additional duty on bulk spirits	427
21.2	Additional duty on packaged spirits	428
21.3	Additional duty on beer	428
22	Other duties	428
	Special Classification	
23	Goods of Chapter 99	429
	DIVISION 3 — TARIFF TREATMENTS	
	General	
24	Conditions	429
25	Most favourable tariff	429
26	Goods in transit	429
27	Abbreviations	430
28	If rate not specified	431
	General Tariff	
29	Application of General Tariff	431
	Most-Favoured-Nation Tariff	
30	Application of MFN Tariff	431
31	Extension or withdrawal of entitlement	433
32	Approval by Parliament	434
	General Preferential Tariff	
33	Application of GPT	434
34	Extension and withdrawal of entitlement	435
35	Application of tariff rate quota	435

Table of Contents

36	Expiry date	435
	General Preferential Tariff Plus	
36.1	Application of GPTP	435
36.2	Extension or withdrawal of entitlement	436
36.3	Application of tariff rate quota	436
36.4	Expiry date	436
	Least Developed Country Tariff	
37	Application of LDCT	436
38	Extension or withdrawal of entitlement	437
39	Application of tariff rate quota	437
40	Expiry date	437
	Commonwealth Caribbean Countries Tariff	
41	Application of CCCT	438
42	Extension or withdrawal of entitlement	438
43	Application of tariff rate quota	438
	Australia Tariff and New Zealand Tariff	
44	Application of AUT	439
	United States Tariff and Mexico Tariff	
45	Application of UST	440
	Chile Tariff	
46	Application of CT	441
47	[Repealed 2011, c. 24, s. 121.]	442
48	Extension of Chile Tariff	442
49	[Repealed 2011, c. 24, s. 122.]	442
	Colombia Tariff	
49.01	Application of COLT	442
	Costa Rica Tariff	
49.1	Application of CRT	444
49.2	Extension of Costa Rica Tariff	446
49.3	[Repealed 2011, c. 24, s. 123.]	446
49.4	Reduction of rate: “M” Staging	446
	Panama Tariff	
49.41	Application of PAT	446
	Peru Tariff	
49.5	Application of PT	448
	Honduras Tariff	
49.6	Application of HNT	449
	Korea Tariff	
49.7	Application of KRT	450
	Canada-European Union Tariff	
49.8	Application of CEUT	452
49.9	Regulations	454
49.91	Extension and withdrawal of entitlement	454
	United Kingdom Tariff	
49.92	Application of UKT	455

Table of Contents

	Canada — Israel Agreement Tariff	
50	Application of CIAT	455
51	[Repealed 2019, c. 6, s. 9.]	455
52	Definitions	455
	Iceland Tariff	
52.1	Application of IT	456
	Norway Tariff	
52.2	Application of NT	457
	Switzerland-Liechtenstein Tariff	
52.3	Application of SLT	459
	Jordan Tariff	
52.4	Application of JT	461
	Ukraine Tariff	
52.5	Application of UAT	461
	Comprehensive and Progressive Trans-Pacific Partnership Tariff	
52.6	Application of CPTPT	462
52.61	Extension of entitlement	464
	Comprehensive and Progressive Australia Tariff	
52.62	Application of CPAUT	465
52.63	Extension of entitlement	468
	Comprehensive and Progressive Brunei Tariff	
52.64	Application of CPBNT	468
52.65	Extension of entitlement	471
	Comprehensive and Progressive Chile Tariff	
52.66	Application of CPCLT	472
52.67	Extension of entitlement	474
	Comprehensive and Progressive Japan Tariff	
52.68	Application of CPJPT	475
52.69	Extension of entitlement	478
	Comprehensive and Progressive Malaysia Tariff	
52.7	Application of CPMYT	478
52.71	Extension of entitlement	481
	Comprehensive and Progressive Mexico Tariff	
52.72	Application of CPMXT	482
52.73	Extension of entitlement	485
	Comprehensive and Progressive New Zealand Tariff	
52.74	Application of CPNZT	485
52.75	Extension of entitlement	488
	Comprehensive and Progressive Peru Tariff	
52.76	Application of CPPET	488
52.77	Extension of entitlement	491
	Comprehensive and Progressive Singapore Tariff	
52.78	Application of CPSGT	492
52.79	Extension of entitlement	495
	Comprehensive and Progressive Vietnam Tariff	
52.8	Application of CPVNT	495

Table of Contents

52.81	Extension of entitlement	498
DIVISION 4 — SPECIAL MEASURES, EMERGENCY MEASURES AND SAFEGUARDS		
<i>Special Measures</i>		
53	Definitions	498
<i>Global Emergency Measures</i>		
54	Definitions	499
55	Surtax under certain conditions	500
56	Period and repeal	501
57	Exception for certain agricultural goods	501
58	Refund orders	501
59	Free trade partner emergency measures	501
59.1	Emergency measures	502
60	Surtax on goods imported from a free trade partner	503
61	Rate	503
62	Repeal or amendment of surtax order	503
63	Extension order	504
64	Resolution of Parliament of cessation	505
65	Notice in Canada Gazette	505
66	Regulations	505
67	Decision of Governor in Council final	505
<i>Safeguard Measures for Agricultural Goods</i>		
68	Surtax order	506
69	[Repealed 2020, c. 1, s. 196.]	507
70	[Repealed 2020, c. 1, s. 196.]	507
<i>Bilateral Emergency Measures — Chile</i>		
71	Non-application	507
<i>Bilateral Emergency Measures — Colombia</i>		
71.01	Order by Governor in Council	509
<i>Bilateral Emergency Measures — Costa Rica</i>		
71.1	Non-application	510
<i>Bilateral Emergency Measures — Iceland</i>		
71.2	Orders by Governor in Council	512
<i>Bilateral Emergency Measures — Norway</i>		
71.3	Orders by Governor in Council	514
<i>Bilateral Emergency Measures — Switzerland-Liechtenstein</i>		
71.4	Orders by Governor in Council	516
<i>Bilateral Emergency Measures — Panama</i>		
71.41	Order by Governor in Council	518
<i>Bilateral Emergency Measures — Peru</i>		
71.5	Order by Governor in Council	519
<i>Bilateral Emergency Measures — Jordan</i>		
71.6	Order by Governor in Council	520
<i>Bilateral Emergency Measures — Honduras</i>		
72	Order by Governor in Council	521

Table of Contents

<i>Bilateral Emergency Measures for Textile and Apparel Goods Imported from Honduras</i>	
73	Order by Governor in Council 523
<i>Bilateral Emergency Measures — Korea</i>	
74	Order by Governor in Council 524
75	[Repealed 2024, c. 3, s. 36.] 527
<i>Emergency Measures — CPTPP Countries</i>	
76	Order by Governor in Council 527
76.1	[Repealed 2011, c. 24, s. 128.] 528
<i>Emergency Measures for Textile and Apparel Goods Imported from CPTPP Countries</i>	
77	Order by governor in Council 529
<i>Safeguard Measures in Respect of China</i>	
77.1	Definitions 529
77.2	Period and repeal 530
77.3	Extension order 531
77.4	Resolution of Parliament of cessation 531
77.5	Notice in <i>Canada Gazette</i> 531
77.6	Definitions 532
77.7	Regulations 532
77.8	Decision of Governor in Council final 532
77.9	Expiry date 533
<i>Surtaxes</i>	
78	Surtax 533
<i>Goods in Transit</i>	
79	Goods in transit 533
PART 3 — DUTIES RELIEF (SS. 80–128)	
<i>Interpretation</i>	
80	Definitions 534
81	Part binds Her Majesty 534
DIVISION 1 — REDUCTION OF RATES OF CUSTOMS DUTY	
82	Amendment of List of Tariff Provisions and the “F” Staging List 534
DIVISION 2 — IMPORTATION WITHOUT FULL PAYMENT OF DUTIES	
<i>Reduced Value for Duty</i>	
83	Goods of heading No. 98.04 535
84	Goods of tariff item No. 9805.00.00 535
85	Goods of tariff item No. 9816.00.00 535
86	Regulations 536
87	Goods of tariff item No. 9971.00.00 536
<i>Ethno-cultural Groups</i>	
88	Goods of tariff item No. 9937.00.00 536
<i>Duty Deferral</i>	
89	Relief 536
90	Certificate 537
91	Minister may issue licence for operation of bonded warehouse . . . 538

Table of Contents

92	Duties not payable in respect of goods in bonded warehouse	538
93	Submission of evidence	538
94	Definition of “customs duties”	539
95	Repayment of relief	539
96	Maximum drawback	540
97	No relief or drawback of SIMA duties	541
98	Exports to United States or Mexico	541
98.1	Repayment of relief — EU	541
98.2	Repayment of relief — U.K.	542
99	Regulations	543
100	Regulations	545
	Canadian Goods Abroad	
101	Relief for Canadian goods abroad	545
102	Application	545
103	Release of returned goods	546
104	Conditions for relief	546
105	Value for duty of work abroad	546
106	Temporary relief of certain duties and taxes	546
	General	
107	Effect of relief	547
108	Refund or cancellation of security	547
	DIVISION 3 — OBSOLETE OR SURPLUS GOODS	
109	Definition of “obsolete or surplus goods”	548
110	Relief for obsolete or surplus goods	548
111	Application	548
112	Regulations	549
	DIVISION 4 — ADDITIONAL RELIEF	
113	Refund or drawback	549
114	Overpayment of refund or drawback	550
115	Discretionary relief	550
	DIVISION 5 — GENERAL	
116	Debts due the Crown	550
117	Sum in lieu of drawback, refund, etc.	550
118	Failure to comply with conditions	551
119	Waivers	551
120	Definition of “value”	552
121	Relief reduced by value of by-product	552
122	Relief reduced by value of merchantable scrap or waste	552
123	Interest on overpayment in relation to a refund or drawback	553
124	Interest to be compounded	554
125	Prescribed rate may be authorized	554
126	Waiver of interest	554
127	Interest	554
128	Payment out of C.R.F.	555
	PART 4 — REGULATIONS AND ORDERS (SS. 129–135)	
129	Regulations	555
130	Powers of the Minister of Public Safety and Emergency Preparedness	555

Table of Contents

131	Power of the Minister	555
132	Regulations	555
133	Regulations	557
134	Other orders	560
135	Exempt goods	560
	PART 5 — PROHIBITED GOODS (S. 136)	
136	Prohibited imports	560
	PART 6 — TRANSITIONAL PROVISIONS (SS. 137–146)	
137	Definition of “former Act”	561
138–139	[Repealed 2011, c. 24, s. 135.]	561
140	References to former tariff items and codes	561
141–142	[Repealed 2011, c. 24, s. 136.]	561
143	Continuation of regulations and orders	561
144	Bonded warehouse licences continued	561
145	Security	561
146	Certificates continued	561
	PART 9 — REPEAL AND COMING INTO FORCE (SS. 213, 214)	
	<i>Repeal</i>	
213	Repeal of R.S., c. 41 (3rd Supp.)	562
	<i>Coming into Force</i>	
214	Coming into force	562
	94-23 — DETERMINATION OF COUNTRY OF ORIGIN FOR THE PURPOSE OF MARKING GOODS (CUSMA COUNTRIES) REGULATIONS	
1	[Repealed SOR/2018-116, s. 8.]	563
	INTERPRETATION	
2		563
	MARKING	
3		566
	DETERMINATION OF COUNTRY OF ORIGIN	
4		566
5		567
6		567
7		567
	TARIFF PREFERENCE OVERRIDE	
8		567
	PRODUCTION OUTSIDE CANADA	
9		568
	FUNGIBLE GOODS	
10		568
	DE MINIMIS	
11		568
	CHANGE IN TARIFF CLASSIFICATION	
12		569

Table of Contents

	NON-QUALIFYING OPERATIONS	
13	.....	569
14	[Repealed SOR/95-447, s. 1.]	569
15	[Repealed SOR/95-447, s. 1.]	570
	SCHEDULE I	
	.....	570
	SCHEDULE II	
	.....	573
	SCHEDULE III — TARIFF SHIFT RULES	
	.....	574
	94-16 — DETERMINATION OF COUNTRY OF ORIGIN FOR THE PURPOSE OF MARKING GOODS (NON-CUSMA COUNTRIES) REGULATIONS	
	INTERPRETATION	
1	.....	614
	APPLICATION	
2	.....	614
	COUNTRY OF ORIGIN	
3	.....	614
	SCHEDULE I	
	.....	615
	SCHEDULE II	
	.....	617
	2020-156 — CUSMA RULES OF ORIGIN FOR CASUAL GOODS REGULATIONS	
	INTERPRETATION	
1	Definition of “casual goods”	620
	CASUAL GOODS	
2	United States Tariff	620
3	Mexico Tariff	620
	COMING INTO FORCE	
4	S.C. 2020, c. 1	620

Table of Contents

2020-155 — CUSMA RULES OF ORIGIN REGULATIONS

	PART 1 — INTERPRETATION	
1	Definitions	622
2	Conversion of currency	632
	PART 2 — ORIGINATING GOODS	
3	Wholly obtained or produced goods	634
4	Treatment of recovered materials used in production of remanufactured good	639
5	De minimis rule — non-originating materials	640
6	Set	649
	PART 3 — REGIONAL VALUE CONTENT	
7	Calculation	651
	PART 4 — MATERIAL	
8	Value of material used in production	660
	PART 5 — GENERAL PROVISIONS	
9	Accumulation	672
10	Transport requirements — retention of originating status	679
11	Exceptions	680
	PART 6 — AUTOMOTIVE GOODS	
	<i>Definitions</i>	
12	Definitions	680
	<i>Product-Specific Rules of Origin for Vehicles and Certain Auto Parts</i>	
13	Product-specific rules of origin	686
	<i>Further Requirements Related to the RVC for Passenger Vehicles, Light Trucks and Parts Thereof</i>	
14	Roll-up of originating materials	705
	<i>Further RVC Requirements — Heavy Trucks and Parts Thereof</i>	
15	RVC — VNM	708
	<i>Averaging for Passenger Vehicles, Light Trucks and Heavy Trucks</i>	
16	Categories	709
	<i>Steel and Aluminum</i>	
17	Passenger vehicle, light truck or heavy truck	711
	<i>Labour Value Content</i>	
18	LVC requirements — passenger vehicles	713
	<i>Alternative Staging Regime</i>	
19	Eligible vehicles	717
	<i>RVC for Other Vehicles</i>	
20	VNM	718
	PART 7 — COMING INTO FORCE	
21	S.C. 2020, c. 1	741
	SCHEDULE 1 — PRODUCT-SPECIFIC RULES OF ORIGIN	
		741

Table of Contents

SCHEDULE 2 — GOODS SET OUT IN TABLE 2.10.1 OF CHAPTER 2 OF THE AGREEMENT	
.....	742
SCHEDULE 3 — VALUE OF GOODS	
.....	743
SCHEDULE 4 — UNACCEPTABLE TRANSACTION VALUE	
.....	747
SCHEDULE 5 — REASONABLE ALLOCATION OF COSTS	
.....	748
APPENDIX A — COST RATIO METHOD	
.....	751
APPENDIX B — DIRECT LABOUR AND DIRECT MATERIAL RATIO METHOD	
.....	754
APPENDIX C — DIRECT COST RATIO METHOD	
.....	755
SCHEDULE 6 — VALUE OF MATERIALS	
.....	757
SCHEDULE 7 — METHODS FOR DETERMINING THE VALUE OF NON-ORIGINATING MATERIALS THAT ARE IDENTICAL MATERIALS AND THAT ARE USED IN THE PRODUCTION OF A GOOD	
.....	767
SCHEDULE 8 — INVENTORY MANAGEMENT METHODS	
.....	771
SCHEDULE 9 — METHOD FOR CALCULATING NON-ALLOWABLE INTEREST COSTS	
.....	783
SCHEDULE 10 — GENERALLY ACCEPTED ACCOUNTING PRINCIPLES	
.....	788

Table of Contents

2020-157 — CUSMA TARIFF PREFERENCE REGULATIONS

	INTERPRETATION	
1	Definitions	790
	SHIPMENT	
	<i>United States Tariff</i>	
2	Goods produced in the United States	790
3	Goods produced in Canada	791
	<i>Mexico Tariff</i>	
4	Goods produced in Mexico	792
5	Goods produced in Canada	792
	COMING INTO FORCE	
6	S.C. 2020, c. 1	793
	SCHEDULE — TARIFF CLASSIFICATION IN THE LIST OF TARIFF PROVISIONS	
		793

EXCISE TAX ACT

	Short Title	
1	Short title	795
	Interpretation	
2	Definitions	796
	PART I — INSURANCE PREMIUMS OTHER THAN MARINE	
3	Definitions	801
4	Tax on premiums in respect of insurance effected outside Canada	801
5	Returns	802
6	Examination of books and records	803
7	Definition	803
	PART III — EXCISE TAXES ON COSMETICS, JEWELLERY, RADIOS, ETC.	
22	Definitions	803
23	Tax on various articles at schedule rates	804
23.01	Definitions	806
23.1–23.13	[Repealed 2002, c. 22, s. 368.]	807
23.2	[Repealed 2002, c. 16, s. 18.]	807
23.21	[Repealed 2001, c. 16, s. 19(2).]	807
23.22	[Repealed 2001, c. 16, s. 20.]	807
23.3	[Repealed 2002, c. 22, s. 368.]	807
23.31	[Repealed 2002, c. 22, s. 417.]	807
23.32	Repealed 2002, c. 22, s. 417.]	808
23.33–23.341	[Repealed 2001, c. 16, s. 24.]	808
23.35	[Repealed 2002, c. 22, s. 417.]	808
23.36	[Repealed 2001, c. 16, s. 26.]	808
23.4–23.5	[Repealed 2007, c. 35, s. 8.]	808
24	Security that true returns rendered	808

Table of Contents

PART VII — GENERAL

	Interpretation	
58.1	Definitions	808
	Regulations	
59	Regulations	809
	Stamps	
60	Preparation and use of stamps	810
61	Cancellation	810
62	Liability	810
63	Appointment of stamp vendors	810
	Licences	
64	Application for licence	811
65	Offence and punishment	811
	Exported Goods	
66	Exemption on exported goods	811
66.1	[Repealed 2002, c. 22, s. 375.]	811
	Liability of the Crown	
67	Taxes on goods imported by Crown	811
	Deductions, Refunds and Drawbacks	
68	Payment where error	812
68.01	Payment for endusers — diesel fuel	812
68.02	Payment to endusers — specially equipped van	813
68.1	Payment where goods exported	813
68.11	Payment where adjustment	813
68.12	Payment where adjustment	813
68.13	Payment where licence subsequently issued	814
68.14	Payment where use by province	814
68.15	Definitions	814
68.151	Payment where adjustment	815
68.152	Payment where licence subsequently issued	815
68.153	Payment where resale	815
68.16	Payment where certain uses of gasoline	816
68.161–68.168	[Repealed 2001, c. 16, s. 27.]	817
68.169	[Repealed 2001, c. 16, s. 27.]	818
68.17	Payment where use as ships' stores	818
68.171–68.172	[Repealed 2002, c. 22, s. 378.]	818
68.18	Payment where goods in inventory	818
68.19	Payment — use by province	818
68.2	Payment where subsequent exempt sale	819
68.21	Definitions	820
68.22	Payment where warranty	820
68.23	Definition of “system goods”	820
68.24	Definitions	821
68.25	Payment where use by hospital cleaning establishments	823
68.26	Payment where use by educational institutions	823
68.27	Definition of “incinerator goods”	823
68.28	Definition of “qualified goods”	824
68.29	Payment where tourist literature printed	824

Table of Contents

68.3	Payment where motor fuel purchased by diplomats	824
68.4	Definitions	824
68.5	Definitions	827
69	Definitions	830
70	Drawback on certain goods	834
70.1	Definitions	834
71	Statutory recovery rights only	836
72	Definition of “application”	836
73	Deductions of tax, other than Part I tax, where no application	837
73.1	[Repealed R.S.C. 1985, c. 7 (2nd Supp.), s. 34.]	838
74	Deductions of tax, other than Part I tax, where application	838
75	Recovery of deduction from licensee	839
75.1 — 75.2	[Repealed R.S.C. 1985, c. 7 (2nd Supp.), s. 34.]	839
76	Calculation of payment or deduction	839
77	Restriction on refunds and credits	839
	Returns and Payment of Tax	
78	Determination of fiscal months	839
78.1	Reporting period — general	840
79	Returns and payments	841
79.01	[Repealed 2006, c. 4, s. 128.]	841
79.02	Amounts owing of \$2 or less in total	841
79.03	Compound interest on amounts not paid when required	841
79.04	Compound interest on amounts owed by Her Majesty	842
79.05	Application of interest provisions if Act amended	842
79.1	[Repealed 2006, c. 4, s. 131.]	842
79.2	Filing of return by mail	842
80	Report by licence holders	842
	Security	
80.1	Security generally	843
	Obligation of Trustees	
81	Certificate before distribution	843
	Assessments	
81.1	Assessment	843
81.11	Sums not assessable	844
81.12	Liability not affected	845
81.13	Notice of assessment	845
81.14	Payment by Minister on assessment	847
	Objections	
81.15	Objection to assessment	848
81.16	Payment by Minister on objection	849
81.17	Objection to determination	850
81.18	Payment by Minister	851
	Rights of Appeal	
81.19	Appeal to Tribunal from assessment or determination of Minister	851
81.2	Appeal to Court from assessment or determination of Minister . . .	851
81.21	Appeal to Tribunal or Court from assessment or determination of Minister	851

Table of Contents

81.22	Appeal to Tribunal or Court where no decision	852
81.23	Appeal to Tribunal or Federal Court	852
81.24	Appeal to Court from decision of Tribunal	853
	Appeals to Tribunal	
81.25	Notice to Commissioner	853
81.26	Hearing of appeal	853
81.27	Disposition of appeal	853
	Appeals to Court	
81.28	Institution of appeal to Court	854
81.29	Notice to Tribunal	854
81.3	Hearing of appeal	855
81.31	Disposition of appeal	855
	Extension of Time for Objection or Appeal	
81.32	Extension of time by Tribunal	855
	Purchaser Objections and Appeals	
81.33	Right to institute proceedings or apply for extensions	856
	Interventions	
81.34	Interventions	857
81.35	[Repealed 1985, c. 47 (4th Supp.), s. 52.]	858
	References	
81.36	Reference to Federal Court	858
81.37	Reference to Federal Court	859
	Payments by Minister on Appeals	
81.38	Payment by Minister on appeal	859
	Overpayments by Minister	
81.39	Deemed tax	861
	Administrative Charge under the Financial Administration Act	
81.4		861
	Collection	
82	Definitions	862
83	Certificate of default	864
84	Garnishment	864
85	Retention by deduction or set-off	865
86	Exclusion of penalties and fines for offences	865
87	Collection in jeopardy	866
88	Waiver or cancellation of interest or penalty	867
89–94	[Repealed 1985, c. 7 (2nd Supp.), s. 41.]	867
95	Application of penalties and fines	868
95.1	Failure to file a return when required	868
95.2	False statements or omissions	868
96	Penalties for failure to pay or collect taxes or affix stamps	869
97	Failing to file return	869
97.1	Offences for false statements	869
97.2	[Repealed 2002, c. 22, s. 418.]	870
97.3	[Repealed 2001, c. 16, s. 36.]	870
97.4	[Repealed 2002, c. 22, s. 418.]	870
97.5	[Repealed 2001, c. 16, s. 37.]	870

Table of Contents

98	Books and records	870
98.1	Inspection	871
98.2	Electronic funds transfer	872
99	Provision of documents may be required	872
100	Order for compliance	872
101	Compliance	873
102	[Repealed 2014, c. 20, s. 88.]	873
102.1	Unnamed persons	873
103	Application of <i>Customs Act</i>	874
	Service	
104	Service	874
	Evidence	
105	Proof of service by registered or certified mail	874
106	Evidence of filing	877
106.1	Presumption	877
107	Inquiries	878
108	[Repealed 2014, c. 20, s. 89.]	879
109	Penalty for collecting excess sums	879
110	Time limited for prosecution	879
111	Action against officers	879
112	Time and place of action	879
113	Officer may tender amends	880
114	If defendants acted on probable cause	880
115	Punishment	880
116	Incorrect statements as to use	880
	PART IX — GOODS AND SERVICES TAX	
	DIVISION III — TAX ON IMPORTATION OF GOODS	
212	Imposition of goods and services tax	881
212.1	Meaning of “commercial goods”	881
213	Exception	882
213.1	Security	882
213.2	Import certificate	882
214	Payment of taxes	883
214.1	Deduction	883
215	Value of goods	883
215.1	Rebate for returned goods	883
216	Meaning of “determination of the tax status”	885
	DIVISION IV — TAX ON IMPORTED TAXABLE SUPPLIES	
217	Definitions	886
217.1	Qualifying taxpayer	895
217.2	Election	899
218	Imposition of goods and services tax	900
218.01	Imposition of goods and services tax	900
218.1	Tax in participating province	901
218.2	When tax payable	904
218.3	When tax payable	904
219	Filing of returns and payment of tax	904
220	Definitions	904

Table of Contents

Schedule I

	907
--	-----

Schedule VI — Zero-Rated Supplies

	910
--	-----

Schedule VII — Non-Taxable Importations

	918
--	-----

CULTURAL PROPERTY EXPORT AND IMPORT ACT

SHORT TITLE

1	Short title	923
---	-----------------------	-----

INTERPRETATION

2	Definitions	923
---	-----------------------	-----

HER MAJESTY

3	Binding on Her Majesty	924
---	----------------------------------	-----

CANADIAN CULTURAL PROPERTY EXPORT CONTROL LIST

4	Establishment of Control List	924
---	---	-----

PERMIT OFFICERS

5	Designation of permit officers	925
---	--	-----

EXPERT EXAMINERS

6	Designation of expert examiners	925
---	---	-----

EXPORT PERMITS

7	Immediate issue of export permit	925
8	Determination by permit officer	925
9	Determination by expert examiner	926
10	Where object not included in Control List	926
11	Where object included in Control List	926
12	Issue of export permit	926
13	Notice of refusal	926
14	Deposit of copy	927
15	Alteration of permits by Minister and notice	927
16	No export permit for two years	927

GENERAL PERMITS

17	General permits to export	927
----	-------------------------------------	-----

REVIEW BOARD

Review Board Established

18	Review Board established	927
19	Remuneration	928

Duties

20	Duties	928
----	------------------	-----

Head Office and Sitzings

21	Head office	928
----	-----------------------	-----

Table of Contents

	<i>Advisers</i>	
22	Expert advice	928
23	[Repealed 2014, c. 20, s. 391.]	929
	<i>Rules and Procedure</i>	
24	Rules	929
25	Review Board may receive information	929
26	Information given to applicant	929
27	Exclusion from hearing	929
28	Review Board shall dispose of matters informally and expeditiously	929
	<i>Review of Applications for Export Permits</i>	
29	Request for review by Review Board	929
30	Request for determination of fair offer to purchase	930
31	Limitation on export permits	931
	<i>Determination Relating to Income Tax Matters</i>	
32	Request for determination of Review Board	931
	<i>Income Tax Certificate</i>	
33	Income tax certificate	932
	<i>Appeals Before the Tax Court of Canada</i>	
33.1	Appeal of redetermination of fair market value	933
33.2	Extension of time for appeal	933
	<i>Report to Minister</i>	
34	Report to Minister	934
	FINANCIAL	
35	Grants and loans from moneys appropriated	934
36	Canadian Heritage Preservation Endowment Account established	934
	CONVENTION FOR THE PROTECTION OF CULTURAL PROPERTY IN THE EVENT OF ARMED CONFLICT AND ITS PROTOCOLS	
36.1	Definitions	934
	FOREIGN CULTURAL PROPERTY	
37	Definitions	936
	DESIGNATION OF CULTURAL PROPERTY	
38	Designation of cultural property	937
	REGULATIONS	
39	Regulations	937
	OFFENCES AND PUNISHMENT	
40	Export or attempt to export	938
41	No transfer of permits	938
42	False information	938
43	Import or attempt to import foreign cultural property	938
44	Export or attempt to export	938
45	Offences and punishment	938
46	Officers, etc., of corporations	939
47	Venue	939
48	Evidence	939

Table of Contents

GENERAL	
49	Other lawful obligations 939
50	Customs officers' duties 939
51	Application of powers under the <i>Customs Act</i> 939
52	Report to Parliament 940

SCHEDULE

ARTICLE 1 OF THE CONVENTION FOR THE PROTECTION OF CULTURAL PROPERTY IN THE EVENT OF ARMED CONFLICT DONE AT THE HAGUE ON MAY 14, 1954

	940
--	-----

448 — CANADIAN CULTURAL PROPERTY EXPORT CONTROL LIST

SHORT TITLE	
1	 942
APPLICATION	
2	 942
GROUP I — OBJECTS RECOVERED FROM THE SOIL OR WATERS OF CANADA	
<i>Interpretation</i>	
1	 942
<i>Mineralogy</i>	
2	 943
<i>Palaeontology</i>	
3	 944
<i>Archaeology</i>	
4	 944
GROUP II — OBJECTS OF ETHNOGRAPHIC MATERIAL CULTURE	
<i>Interpretation</i>	
1	 945
<i>Objects of Ethnographic Material Culture</i>	
2	 946
GROUP III — MILITARY OBJECTS	
<i>Interpretation</i>	
1	 946
<i>Military Objects</i>	
2	 946
GROUP IV — OBJECTS OF APPLIED AND DECORATIVE ART	
<i>Interpretation</i>	
1	 947

Table of Contents

	<i>Objects of Applied and Decorative Art</i>	
2	.....	947
3	.....	948
4	.....	948
5	.....	948
6	.....	948
	GROUP V — OBJECTS OF FINE ART	
	<i>Interpretation</i>	
1	.....	948
	<i>Object of Fine Art</i>	
2	.....	949
3	.....	949
4	.....	949
5	.....	950
6	.....	950
7	.....	950
	GROUP VI — SCIENTIFIC OR TECHNOLOGICAL OBJECTS	
	<i>Interpretation</i>	
1	.....	950
	<i>Scientific or Technological Objects</i>	
2	.....	950
3	.....	951
4	.....	951
5	.....	951
	GROUP VII — TEXTUAL RECORDS, GRAPHIC RECORDS AND SOUND RECORDINGS	
	<i>Textual Records</i>	
	<i>Interpretation</i>	
1	.....	952
	<i>Textual Records</i>	
2	.....	953
	<i>Graphic Records</i>	
	<i>Interpretation</i>	
3	.....	953
	<i>Cartography</i>	
4	.....	955
	<i>Photography</i>	
5	.....	955
	<i>Iconography</i>	
6	.....	955
	<i>Sound Recordings</i>	
	<i>Interpretation</i>	
7	.....	956
	<i>Sound Recordings</i>	
8	.....	956

Table of Contents

	General	
9	.....	956
	GROUP VIII — MUSICAL INSTRUMENTS	
	<i>Interpretation</i>	
1	.....	957
	<i>Musical Instruments</i>	
2	.....	957
3	.....	957
4	.....	957
	CANADA BORDER SERVICES AGENCY ACT	
	SHORT TITLE	
1	Short title	959
	INTERPRETATION	
2	Definitions	959
	ESTABLISHMENT AND MANDATE OF THE AGENCY	
3	Agency established	960
4	Head office	960
5	Mandate of Agency	960
	MINISTER	
6	Minister responsible	960
	PRESIDENT AND EXECUTIVE VICE-PRESIDENT	
7	Appointment	961
8	Role of President	961
9	Delegation by President	961
10	Remuneration	961
	HUMAN RESOURCES	
11	Officers and employees	962
	POWERS OF THE AGENCY	
12	Exercise of powers conferred on Minister	962
13	Agreements	962
14	Agreements to administer a tax	962
	EXPENDITURES	
15	Appropriation Acts	963
	ANNUAL REPORT	
15.1	Annual report	963
	TRANSITIONAL PROVISIONS	
	<i>Definitions</i>	
16	Definitions	963
	<i>Former Agency</i>	
17	President and Executive Vice-president	963
18	Transfer of appropriations	964
19	References	964

Table of Contents

	<i>Canada Customs and Revenue Agency</i>	
20	Positions	965
21	Continuation of rights and property	965
22	Continuation of obligations and liabilities	965
23	Real property, immovables and licences	965
24	Continuation of legal proceedings: Canada Revenue Agency	966
25	Validity of documents: Canada Revenue Agency	966
26	Continuation of evidentiary presumption: Canada Revenue Agency	967
27	References	967
28	References in documents and other provisions: Canada Revenue Agency	967
	<i>Royal Canadian Mint Act</i>	
29	Royal Canadian Mint Act	968
	COMING INTO FORCE	
147	Order in council	968
	CANADIAN INTERNATIONAL TRADE TRIBUNAL ACT	
	SHORT TITLE	
1	Short title	969
	INTERPRETATION	
2	Definitions	969
	APPLICATION	
2.1	Suspension of certain provisions	972
	CANADIAN INTERNATIONAL TRADE TRIBUNAL	
	<i>Establishment of Tribunal</i>	
3	Tribunal established	972
4	Full-time occupation	973
5	Holding other office, etc., prohibited	973
6	Remuneration	973
7	Duties of Chairperson	973
8	Absence, etc. — Chairperson	973
9	Acting after termination of appointment	974
10	Application of <i>Public Service Superannuation Act</i> to permanent members	974
	<i>Head Office, Sitzings and Quorum</i>	
11	Head office	974
12	Sittings	974
13	Quorum, etc.	974
14–15	[Repealed 2014, c. 20, s. 453.]	975
	<i>Powers, Duties and Functions</i>	
16	Duties and functions	975
17	Court of record	975

Table of Contents

INQUIRIES AND REVIEWS

References and Mid-Term Reviews

18	Inquiry into economic, trade or commercial matters	975
19	Inquiry into tariff-related matters	976
19.01	[Repealed 2020, c. 1, s. 140.]	976
19.011	Definition of “principal cause”	976
19.012	Definition of “principal cause”	976
19.0121	Definition of “principal cause”	977
19.013	Definition of “principal cause”	977
19.0131	Definition of “principal cause”	978
19.014	Definition of “principal cause”	978
19.015	Definition of “principal cause”	978
19.016	Definition of “principal cause”	979
19.017	Definition of “principal cause”	979
19.018	Definition of “principal cause”	980
19.019	Definition of “principal cause”	980
19.0191	Definition of “principal cause”	981
19.0192	[Repealed 2024, c. 3, s. 29.]	981
19.0193	Definition of “principal cause”	981
19.02	Mid-term review	982
19.1	Definition of “principal cause”	982
20	Definition of “principal cause”	982
20.01	Definition of “contribute importantly”	983
20.02	Determination in respect of goods of Israel or another CIFTA beneficiary	983
20.03	Definition of “contribute importantly”	984
20.031	Definition of “principal cause”	985
20.04	Definition of “principal cause”	985
20.05	Definition of “principal cause”	985
20.06	Definition of “principal cause”	986
20.07	Definition of “principal cause”	986
20.1	Interpretation	987
20.2	Terms of reference	987
21	Terms of reference	988
 <i>Complaints by Domestic Producers</i>		
21.1	Definition of “complaint”	988
22	Definition of “complaint”	988
23	Filing of complaint	988
24	Request for additional information	992
25	Tribunal shall determine if complaint is properly documented	993
26	Tribunal shall commence inquiry	993
27	Principal cause of injury	997
28	Reference to Deputy Minister	1000
29	Report on inquiry	1000
30	Further inquiry	1001
30.01	Definition of “surge”	1001
30.011	Filing of surge complaint — CIFTA	1002
30.012	Definition of “surge”	1003

Table of Contents

	EXTENSION INQUIRIES	
30.02	Definition of “extension request”	1004
30.03	Notice of expiring orders	1004
30.04	Filing of request relating to extension orders	1005
30.05	Contents of extension request	1005
30.06	Request for additional information	1006
30.07	Inquiries into extension requests	1006
30.08	Continuing necessity of order	1007
30.09	Report on extension inquiry	1007
	COMPLAINTS BY POTENTIAL SUPPLIERS	
30.1	Definitions	1008
30.11	Filing of complaint	1008
30.12	Notice of receipt	1009
30.13	Decision to conduct inquiry	1009
30.14	Matters inquired into	1009
30.15	Findings and recommendations	1009
30.16	Costs	1010
30.17	Intervenors	1010
30.18	Implementation of recommendations	1010
30.19	Comments and observations	1011
	SAFEGUARD MEASURES IN RESPECT OF CHINA	
30.2	Definitions	1011
30.21	Inquiry into market disruption and trade diversion	1011
30.22	Filing of complaint — market disruption	1012
30.23	Filing of complaint — trade diversion	1013
30.24	Further inquiry	1015
30.25	Notice of expiring orders	1015
30.26	Expiry date	1017
	SAFEGUARD MEASURES IN RESPECT OF KOREA	
30.27	Definition of “complaint”	1017
30.28	Critical circumstances	1017
30.29	Request for additional information	1018
30.3	Commencement of inquiry	1018
30.31	Determination by Tribunal	1019
30.32	Termination of inquiry	1019
	GENERAL	
	<i>Procedural Matters</i>	
31	Right to appear	1019
32	Hearing may be in camera	1019
33	Hearing and taking of evidence	1020
34	Information other than sworn evidence	1020
35	Conduct of proceedings	1020
36	Fees for witnesses	1020
37	Publication of decisions	1020
	<i>By-laws, Rules and Regulations</i>	
38	By-laws	1020
39	Rules	1020
40	Regulations	1021

Table of Contents

	<i>Annual Report</i>	
41	Annual report	1022
42	Tabling of report	1022
	<i>Disclosure of Information</i>	
43	Definition of “information”	1022
44	Information to be disclosed	1022
44.1	Information to be disclosed	1022
45	Information not to be disclosed	1023
46	Designation of information as confidential	1024
47	Where there has been failure to comply	1025
48	Withdrawal of designation or submission of explanation	1025
49	Other information	1026
	REPEALS, CONSEQUENTIAL AMENDMENTS AND TRANSITIONAL	
	<i>Transitional</i>	
53	Definitions	1027
54	Members of Tariff Board cease to hold office	1027
55	Members of Textile and Clothing Board cease to hold office	1028
56	Secretary of Canadian Import Tribunal ceases to hold office	1028
57	Members of Canadian Import Tribunal cease to hold office	1028
58	Inquiries under <i>Special Import Measures Act</i>	1028
59	Limitation period	1029
60	Other proceedings	1030
61	Continuation of certain rules	1030
62	Continuation of previous orders, etc.	1030
	COMING INTO FORCE	
63	Coming into force	1030
	CUSTOMS AND EXCISE OFFSHORE APPLICATION ACT	
	SHORT TITLE	
1	Short title	1035
	INTERPRETATION	
2	Definitions	1035
	CUSTOMS JURISDICTION	
3	Application of federal customs laws to designated goods	1036
	INFORMATION AND DOCUMENTATION	
4	Information and documentation	1037
	ACQUIRED RIGHTS	
	<i>Goods For Use on Site</i>	
5	Goods for use on site	1037
	<i>Goods Under Prior Order</i>	
6	Goods under prior order	1038
	<i>Special Rules</i>	
7	Five year successive operation	1038
8	Goods removed and returned	1039

Table of Contents

Ships

9	Canadian ships in coasting trade	1039
10	Canadian ships under prior order	1039

2017-175 — CETA RULES OF ORIGIN REGULATIONS

	RULES OF ORIGIN	
1		1040
	COMING INTO FORCE	
2		1040

2017-177 — CETA TARIFF PREFERENCE REGULATIONS

	INTERPRETATION	
1		1041
	GENERAL	
2		1041
	COMING INTO FORCE	
3		1041

2017-178 — REGULATIONS DEFINING “EU COUNTRY OR OTHER CETA BENEFICIARY”

	INTERPRETATION	
1		1042
	COMING INTO FORCE	
2		1042
	SCHEDULE	
		1042

EXCISE ACT, 2001

	SHORT TITLE	
1	Short title	1045
	INTERPRETATION	
2	Definitions	1045
2.1	Dutiable amount — consideration	1057
3	References to other enactments	1057
4	Meaning of “administration or enforcement of this Act”	1057
5	Constructive possession	1057
6	Arm’s length	1057

Table of Contents

PART 1 — APPLICATION AND ADMINISTRATIVE MATTERS (SS. 7–13)

	<i>Application to Her Majesty</i>	
7	Act binding on Her Majesty	1058
	<i>Administration and Officers</i>	
8	Minister's duty	1058
9	Officers and employees	1059
10	Designation of police forces	1059
11	Designation of analysts	1059
12	Administration of oaths	1059
	<i>Inquiries</i>	
13	Authorization of inquiry	1059

PART 2 — LICENCES AND REGISTRATIONS (SS. 14–24.1)

	<i>Licences</i>	
14	Issuance	1060
	<i>Registrations</i>	
15	Ferment-on-premises registration	1061
16	User's registration	1061
17	Alcohol registration	1061
18	SDA registration	1061
	<i>Excise Warehouses</i>	
19	Issuance of licence	1061
	<i>Special Excise Warehouses</i>	
20	Issuance of licence	1062
21	Return of tobacco	1062
	<i>Duty Free Shops</i>	
22	Issuance of licence	1062
	<i>General</i>	
23	Refusal to issue licence or registration	1063
24	Compliance with Act	1063
24.1	Licences and registrations not statutory instruments	1063

PART 3 — TOBACCO (SS. 25–58)

	<i>Regulation of Tobacco</i>	
25	Manufacturing tobacco product without a licence prohibited	1063
25.1	Issuance of excise stamps	1064
25.2	Counterfeiting tobacco excise stamps	1064
25.3	Unlawful possession of tobacco excise stamps	1064
25.4	Unlawful supply of tobacco excise stamps	1065
25.5	Cancellation, return and destruction of tobacco excise stamps . .	1065
26	Tobacco dealer	1065
27	Unlawful packaging or stamping	1065
28	Unlawful removal	1065
28.1	Unlawful removal from premises of tobacco dealer	1065
29	Prohibition — certain tobacco products for sale, etc.	1066
30	Selling, etc., unstamped raw leaf tobacco	1066
31	Exceptions to sections 26 and 30	1066
32	Unlawful possession or sale of tobacco products	1067

Table of Contents

32.1	Prohibition — possession of tobacco manufacturing equipment	1068
33	No sale or distribution except in original package	1069
34	Packaging and stamping of tobacco	1069
35	Packaging and stamping of imported tobacco	1069
36	Absence of stamping — notice	1070
37	Unstamped products to be warehoused	1070
38	No warehousing of tobacco without markings	1070
39	Non-compliant imports	1070
40	Removal of raw leaf tobacco or waste tobacco	1071
41	Re-working or destruction of tobacco	1071
	<i>Duty on Tobacco</i>	
42	Imposition	1071
43	Additional duty on cigars	1071
43.1	Definition of “inflationary adjusted year”	1071
44	Application of <i>Customs Act</i>	1072
45	Duty relieved	1072
46	Duty relieved — raw leaf tobacco	1073
47	Duty relieved — stamped tobacco imported by individual	1073
48	Duty relieved — importation for destruction	1073
	<i>Excise Warehouses</i>	
49	Restriction — entering tobacco	1073
50	Definitions	1073
51	Removal of imported tobacco	1075
52	Restriction — special excise warehouse	1075
	<i>Special Duties on Tobacco Products</i>	
53	Special duty on imported manufactured tobacco delivered to duty free shop	1075
54	Meaning of “traveller’s tobacco”	1075
55	Definition of “tobacco product”	1076
56	Imposition	1076
57	Duty relieved — deliveries to a foreign duty free shop and as foreign ships’ stores	1076
58	Duty relieved — prescribed tobacco product	1076
	PART 3.1 — CIGARETTE INVENTORY TAX (SS. 58.1–58.6)	
58.1	Definitions	1077
58.2	Imposition of tax — 2017 increase	1078
58.3	Exemption for small retail inventory	1078
58.4	Taking of inventory	1079
58.5	Returns	1079
58.6	Payment	1079
	PART 4 — ALCOHOL (SS. 59–158)	
	<i>General</i>	
59	Application — <i>Importation of Intoxicating Liquors Act</i>	1080
59.1	Importations involving a provincial authority	1080
60	Prohibition — production and packaging of spirits	1080
61	Prohibition — possession of still	1080
62	Prohibition — production and packaging of wine	1080

Table of Contents

62.1	Prohibition — fortification of wine	1081
63	Prohibition — sale of wine produced for personal use	1081
64	Wine produced by individual	1081
65	Prohibition — ferment-on-premises facility	1081
66	Application — in-transit and transhipped alcohol	1081
67	Prohibition — sale of alcohol	1081
68	Availability and sampling of imported DA and SDA	1081
	<i>Bulk Alcohol</i>	
69	Prohibition — ownership of bulk alcohol	1082
70	Prohibition — possession	1082
71	Prohibition — supply of spirits	1082
72	Prohibition — supply of wine	1082
73	Restriction — licensed user	1083
74	Disposal of bulk spirits	1083
75	Importation — bulk spirits	1083
76	Unauthorized export	1083
	<i>Special Containers of Spirits</i>	
77	Marked container deemed packaged	1083
78	Marking	1084
79	Importation	1084
80	Marking of imported container	1084
81	Imported container to be warehoused	1084
	<i>Special Containers of Wine</i>	
82	Marked container deemed packaged	1084
83	Marking	1084
84	Importation	1084
85	Marking of imported container	1084
86	Imported container to be warehoused	1084
	<i>Packaged Alcohol</i>	
87	Information on container	1085
88	Prohibition — possession	1085
89	Storage	1086
90	Restriction — licensed user	1086
91	Restriction — registered user	1086
92	Unauthorized removal — spirits	1087
93	Unauthorized removal — wine	1087
	<i>Restricted Formulations</i>	
93.1	Restriction — licensed user	1087
93.2	Prohibition — possession of restricted formulation	1087
	<i>Denatured Alcohol and Specially Denatured Alcohol</i>	
94	Prohibition — denaturing of spirits	1087
95	Prohibition — sale as beverage	1087
96	Prohibition — use of SDA	1087
97	Prohibition — possession of SDA	1088
98	Prohibition — supply of SDA	1088
99	Prohibition — sale of SDA	1088
100	Prohibition — importing of SDA	1088
101	Spirits mistakenly imported as DA or SDA	1088
102	Prohibition — exporting of SDA	1089

Table of Contents

103	Restriction on disposal	1089
	<i>Responsibility for Bulk Spirits</i>	
104	Responsibility	1089
105	Return of spirits purchased from unlicensed person	1089
106	Exception — provincial ownership	1090
107	Spirits imported by licensed user	1090
108	Blended spirits — joint and several or solidary responsibility . . .	1090
109	Person not responsible	1090
110	Notification of change of ownership	1090
111	Removal of special container	1090
112	Removal of spirits	1090
	<i>Responsibility for Bulk Wine</i>	
113	Responsibility	1091
114	Return of wine purchased from unlicensed person	1091
115	Exception — provincial ownership	1091
116	Wine imported by licensed user	1091
117	Blended wine — joint and several or solidary responsibility	1091
117.1	Responsibility for wine ceases	1092
118	Person not responsible	1092
119	Notification of change of ownership	1092
120	Removal of special container	1092
121	Removal of wine	1092
	<i>Imposition and Payment of Duty on Alcohol</i>	
122	Imposition — domestic spirits	1092
123	Imposition — low alcoholic strength spirits	1092
123.1	Definitions	1092
124	Duty payable when packaged	1094
125	Duty payable when removed from warehouse	1094
126	Duty payable on bulk spirits taken for use	1094
127	Duty payable on unaccounted bulk spirits	1094
128	Duty payable on packaged spirits taken for use	1094
129	Duty payable on unaccounted packaged spirits	1094
130	Fortifying wine	1095
131	Blending wine with spirits	1095
131.1	Producing spirits from wine	1095
131.2	Deemed production of spirits — blending wine	1095
132	Duty relieved — DA and SDA	1095
133	Imposition of special duty	1095
134	Imposition — bulk wine taken for use	1096
135	Imposition — wine packaged in Canada	1096
135.1	Definitions	1097
136	Duty payable on removal from warehouse	1098
137	Duty payable on packaged wine taken for use	1098
138	Duty payable on unaccounted packaged wine	1098
139	Duty on wine in marked special container relieved	1099
	<i>Liability of Excise Warehouse Licensees and Licensed Users</i>	
140	Non-duty-paid packaged alcohol	1099
141	Imported packaged alcohol	1099
142	Transfer between warehouse licensees	1099

Table of Contents

	<i>Non-dutiable Uses and Removals of Alcohol</i>	
143	Approved formulations	1099
144	Non-dutiable uses — approved formulations	1099
145	Duty not payable — bulk alcohol	1100
146	Duty not payable — vinegar	1100
147	Duty not payable — packaged alcohol	1100
	<i>Determining Volume of Alcohol</i>	
148	Volume of alcohol	1101
	<i>Excise Warehouses</i>	
149	Restriction — entering into warehouse	1101
150	Import by warehouse licensee	1102
151	Restriction on removal	1102
152	Return of duty-paid alcohol	1102
153	Return of non-duty-paid alcohol	1103
153.1	Return of non-duty-paid wine	1103
154	Supplying packaged alcohol to retail store	1103
155	Exception for remote stores	1103
156	Removal of special container	1104
157	Removal of packaged wine from excise warehouse	1104
158	Removal of packaged spirits from excise warehouse	1104
	PART 4.1 — CANNABIS (SS. 158.01–158.34)	
	<i>Exclusions</i>	
158.01	Non-application	1104
	<i>Cannabis Production and Stamping</i>	
158.02	Production without licence prohibited	1105
158.03	Issuance of cannabis excise stamps	1105
158.04	Counterfeit cannabis excise stamps	1105
158.05	Unlawful possession of cannabis excise stamps	1105
158.06	Unlawful supply of cannabis excise stamps	1106
158.07	Cancellation of cannabis excise stamps	1106
158.08	Unlawful packaging or stamping	1106
158.09	Unlawful removal	1106
158.1	Prohibition — cannabis for sale	1107
158.11	Selling, etc., unstamped cannabis	1107
158.12	Sale or distribution by licensee	1108
158.13	Packaging and stamping of cannabis	1108
158.14	Notice — absence of stamping	1109
158.15	Cannabis — waste removal	1109
158.16	Re-working or destruction of cannabis	1109
	<i>Responsibility for Cannabis</i>	
158.17	Responsibility	1109
158.18	Person not responsible	1110
	<i>Imposition and Payment of Duty on Cannabis</i>	
158.19	Imposition — flat-rate duty	1110
158.2	Imposition — additional cannabis duty	1110
158.21	Duty on imported cannabis	1111
158.22	Additional cannabis duty on imported cannabis	1111
158.23	Application of <i>Customs Act</i>	1111

Table of Contents

158.24	Value for duty	1111
158.25	Duty on cannabis taken for use	1112
158.26	Duty on unaccounted cannabis	1112
158.27	Definition of “commencement day”	1113
158.28	Duty relieved — cannabis imported by licensee	1113
158.29	Duty relieved — prescribed circumstances	1113
158.3	Duty not payable	1113
158.31	Quantity of cannabis	1114
158.32	Delivery to purchaser	1114
158.33	Time of delivery	1114
158.34	Dutiable amount	1115
PART 4.2 — VAPING PRODUCTS (SS. 158.35–158.69)		
<i>Manufacturing and Stamping</i>		
158.35	Manufacturing without licence prohibited	1115
158.36	Issuance of vaping excise stamps	1115
158.37	Counterfeit vaping excise stamps	1116
158.38	Unlawful possession of vaping excise stamps	1116
158.39	Unlawful supply of vaping excise stamps	1116
158.4	Cancellation of vaping excise stamps	1116
158.41	Unlawful packaging or stamping	1116
158.42	Unlawful removal	1116
158.43	Prohibition — vaping products for sale	1117
158.44	Unlawful possession or sale of vaping products	1117
158.45	Sale or distribution by licensee	1118
158.46	Packaging and stamping of vaping products	1118
158.47	Packaging and stamping of imported vaping products	1119
158.48	Notice — absence of stamping	1119
158.49	Unstamped products to be warehoused	1120
158.5	Vaping product markings — warehousing	1120
158.51	Non-compliant imports	1121
158.511	Imports for stamping — delivery to premises	1121
158.52	Vaping products — waste removal	1121
158.53	Re-working or destruction of vaping products	1121
<i>Responsibility for Vaping Products</i>		
158.54	Responsibility — vaping products manufactured in Canada	1121
158.55	Person not responsible	1122
158.56	Imports for personal use	1122
<i>Imposition and Payment of Duty on Vaping Products</i>		
158.57	Imposition	1122
158.58	Imposition — additional vaping duty	1122
158.59	Application of <i>Customs Act</i>	1123
158.6	Duty on vaping products taken for use	1123
158.61	Duty on unaccounted vaping products	1123
158.62	Duty relieved — unstamped vaping products	1124
158.63	Duty relieved — importation by an individual	1124
158.64	Duty relieved — importation for destruction	1124
158.65	Duty relieved — prescribed circumstances	1124
158.66	Duty not payable	1124

Table of Contents

	<i>Excise Warehouses</i>	
158.67	Restriction — entering vaping products	1125
158.68	Prohibition on removal	1125
158.69	Removal of imported vaping products	1125
	PART 5 — GENERAL PROVISIONS CONCERNING DUTY AND OTHER AMOUNTS PAYABLE (SS. 159–213)	
	<i>Fiscal Periods</i>	
159	Determination of fiscal months	1126
	<i>Reporting Periods</i>	
159.1	Reporting period — general	1126
159.2	Definition of “calendar quarter”	1128
	<i>Returns and Payment of Duty and Other Amounts</i>	
160	Filing by licensee	1129
161	Filing by other persons	1129
162	Set-off of refunds	1129
163	Definition of “electronic payment”	1129
164	Authority for separate returns	1130
165	Amounts owing of \$2 or less in total	1130
166	Meaning of “electronic filing”	1131
167	Execution of returns, etc.	1131
168	Extension of time	1131
169	Demand for return	1131
	<i>Interest</i>	
170	Compound interest on amounts not paid when required	1131
171	Compound interest on amounts payable by Minister	1132
172	Application of interest provisions	1132
173	Waiving or reducing interest	1132
	<i>Refunds</i>	
174	Statutory recovery rights	1132
175	Applications for refunds	1133
176	Payment if error	1133
177	Restriction on refunds, etc.	1133
178	Restriction re trustees	1133
179	Overpayment of refunds, etc.	1133
180	No refund — exportation	1134
180.1	[Repealed 2014, c. 20, s. 73(2).]	1134
181	Refund of duty — destroyed tobacco products	1134
181.1	Refund of duty — destroyed imported tobacco	1135
182	Refund of tax to importer if foreign taxes paid	1135
183	Refund of special duty to duty free shop licensee	1136
184	Payment if bad debt	1136
185	Refund — imported bulk spirits	1136
186	Refund — alcohol returned to warehouse	1137
187	Refund — alcohol in special container	1137
187.1	Refund of duty — destroyed cannabis	1137
187.2	Refund of duty — destroyed vaping product	1137
	<i>Assessments</i>	
188	Assessments	1137

Table of Contents

189	Assessment of refund	1141
190	No assessment for penalty	1142
191	Limitation period for assessments	1142
192	Minister not bound	1143
193	Notice of assessment	1144
194	Assessment payable	1144
	<i>Objections to Assessment</i>	
195	Objection to assessment	1144
196	Extension of time by Minister	1145
	<i>Appeal</i>	
197	Extension of time by Tax Court	1146
198	Appeal to Tax Court	1147
199	Extension of time to appeal	1147
200	Limitation on appeals to the Tax Court	1148
201	Institution of appeals	1148
202	Notice to the Commissioner	1148
203	Disposition of appeal	1148
204	References to Tax Court	1148
205	Reference of common questions to Tax Court	1149
	<i>Records and Information</i>	
206	Keeping records — general	1150
207	Objection or appeal	1151
207.1	Electronic funds transfer	1151
208	Requirement to provide records or information	1151
209	Compliance order	1152
209.1	Time period not to count	1152
210	Meaning of “foreign-based information or record”	1153
211	Definitions applicable to confidentiality provisions	1154
	<i>Bankruptcies and Corporate Reorganizations</i>	
212	Definitions	1162
213	Amalgamations	1165
	PART 6 — ENFORCEMENT (SS. 214–303)	
	<i>Offences and Punishment</i>	
214	Unlawful production, sale, etc.	1165
215	Punishment — section 30	1166
216	Punishment — section 32	1166
217	Punishment for certain alcohol offences	1168
218	Punishment for more serious alcohol offences	1169
218.1	Punishment — sections 158.11 and 158.12	1170
218.2	Punishment — sections 158.44 and 158.45	1171
219	Falsifying or destroying records	1172
220	Obstruction of officer	1173
221	Offence — confidential information	1173
222	Other contraventions	1174
223	Defence of due diligence	1174
224	Compliance orders	1174
225	No penalty unless imposed before laying of information	1174
226	Officers of corporations, etc.	1174

Table of Contents

227	Offences by employees or agents	1174
228	Power to decrease punishment	1174
229	Information or complaint	1174
	<i>Proceeds of Crime</i>	
230	Property obtained from offences	1175
231	Laundering proceeds of certain offences	1175
232	Part XII.2 of <i>Criminal Code</i> applicable	1176
	<i>Penalties</i>	
233	Contravention of section 34 or 37	1176
233.1	Contravention of section 158.13	1176
233.2	Contravention of section 158.46 or 158.49	1176
233.3	Contravention of section 158.47	1177
234	Contravention of certain sections	1177
234.1	Contravention of section 158.02, 158.1, 158.11 or 158.12	1177
234.2	Contravention — sections 158.35 and 158.43 to 158.45	1178
235	Penalty for unauthorized export of raw leaf tobacco	1178
236	[Repealed 2014, c. 20, s. 77(1).]	1178
237	Diversion of non-duty-paid alcohol	1178
238	Penalty in respect of unaccounted tobacco	1180
238.01	Penalty in respect of unaccounted vaping products	1180
238.1	Penalty in respect of unaccounted excise stamps	1180
239	Other diversions	1181
240	Contravention of subsection 50(5)	1181
241	Contravention of section 71	1182
242	Contravention of section 72	1182
243	Contravention of section 73, 74 or 90	1182
243.1	Contravention of section 76, 89 or 91	1183
244	Spirits improperly used as DA or SDA	1183
245	Contravention of section 78, 83 or 94	1183
246	Contravention of section 81, 86, 92 or 93	1183
247	Unauthorized possession, etc., of SDA	1183
247.1	Unauthorized possession, etc., of restricted formulation	1183
248	Unauthorized removal of marked special container	1183
249	Contravention of section 154	1183
249.1	Contravention of section 158.511	1183
250	Failure to comply	1184
251	Failure to answer demand	1184
251.1	Failure to file return	1184
251.11	Penalty — electronic payment	1184
251.2	Dishonoured instruments	1184
252	Failure to provide information	1185
253	False statements or omissions	1185
	<i>Penalty Imposition</i>	
254	Notice of imposed penalty	1185
255	When penalty becomes payable	1185
255.1	Waiving or reducing failure to file penalty	1185
256	Interest on penalty during review period	1186
257	Review of imposed penalty	1186

Table of Contents

	<i>Search Warrants</i>	
258	Information for search warrant	1186
259	Warrant not necessary in exigent circumstances	1187
	<i>Inspections</i>	
260	By whom	1187
261	Custody of seized things	1188
262	Copies of records	1188
263	Officer must give notification of seizure	1189
	<i>Return or Disposal of Things Seized</i>	
264	Certain things not to be returned	1189
265	Return if security provided	1189
266	Dealing with things seized	1189
	<i>Forfeitures</i>	
267	Forfeiture from time of contravention	1190
268	Thing no longer forfeit	1190
269	Review of forfeiture	1190
	<i>Review of Imposed Penalty or Seizure</i>	
270	Penalty imposed or seizure made in error	1190
271	Request for Minister's decision	1190
272	Extension of time by Minister	1191
273	Decision of the Minister	1191
274	If no contravention occurred	1192
275	If contravention occurred — penalty	1192
276	Federal Court	1193
277	Restoration of things seized pending appeal	1193
	<i>Third Party Claims</i>	
278	Third party may claim interest in seized or forfeited thing	1193
279	Extension of time by Minister	1194
280	Application to court	1194
281	Order	1195
282	Appeal	1195
283	Delivery to applicant	1195
	<i>Collection</i>	
284	Definitions	1195
285	Security	1197
286	Collection restrictions	1197
286.1	Over \$10,000,000 — security	1198
287	Authorization to proceed without delay	1199
288	Certificates	1200
289	Garnishment	1203
290	Recovery by deduction or set-off	1204
291	Acquisition of debtor's property	1204
292	Money seized from debtor	1204
293	Seizure — failure to pay duty, etc.	1205
294	Person leaving Canada or defaulting	1205
295	Liability of directors	1205
296	Compliance by unincorporated bodies	1206
297	Liability re transfers not at arm's length	1207

Table of Contents

	<i>Evidence and Procedure</i>	
298	Venue	1209
299	Service	1209
300	Sending by mail	1209
301	Proof of service by mail	1209
302	Certificate of analysis	1212
303	Certificate or report of analyst as proof	1212
	PART 7 — REGULATIONS (SS. 304–304.3)	
304	Regulations — Governor in Council	1213
304.1	Definition of “coordinated cannabis duty system”	1214
304.2	Definition of “cannabis duty system”	1216
304.3	Definition of “coordinated vaping duty system”	1216
	PART 8 — TRANSITIONAL PROVISIONS AND CONSEQUENTIAL, RELATED AND COORDINATING AMENDMENTS (SS. 305–320)	
	<i>Transitional Provisions</i>	
305	Meaning of “implementation date”	1218
306	Transitional treatment of duties on packaged spirits	1218
307	Transitional treatment of duties on bulk spirits	1218
308	Transitional treatment of excise taxes on wine	1219
309	Transitional treatment of packaged wine in inventory of small manufacturers	1219
310	Application of Act to tax-paid packaged wine	1219
311	Application of Act to tax-paid bulk wine	1220
312	Definitions	1220
313	Application of Act to spirits to be used for scientific purposes	1221
314	Application of Act to alcohol in bottle-your-own premises	1221
315	Removal of alcohol from customs bonded warehouse	1222
315.1	Transitional application of <i>Distillery Regulations</i>	1222
316	Transitional treatment of Canadian manufactured tobacco products	1222
316.1	Refund for reworked or destroyed tobacco product	1223
317	Transitional treatment of imported tobacco products	1223
317.1	Imported tobacco delivered to duty free shop before implementation date	1223
318	Transitional treatment of imported raw leaf tobacco	1223
319	Removal of cigars from customs bonded warehouse	1223
320	Removal of tobacco products from bonding warehouse of manufacturer	1223
	PART 11 — COMING INTO FORCE (S. 433)	
433	Coming into force	1224
	SCHEDULE 1 — RATES OF DUTY ON TOBACCO PRODUCTS	
		1224
	SCHEDULE 2 — ADDITIONAL DUTY ON CIGARS	
		1225

Table of Contents

SCHEDULE 3 — RATES OF SPECIAL DUTIES ON CERTAIN MANUFACTURED TOBACCO	
.....	1225
SCHEDULE 4 — RATES OF DUTY ON SPIRITS	
.....	1226
SCHEDULE 5 — RATE OF SPECIAL DUTY ON SPIRITS	
.....	1227
SCHEDULE 6 — RATES OF DUTY ON WINE	
.....	1227
SCHEDULE 7 — DUTY ON CANNABIS PRODUCTS	
.....	1227
SCHEDULE 8 — DUTY ON VAPING PRODUCTS	
.....	1228
 EXPORT ACT	
1	Short title 1233
2	Export duties on certain logs and pulpwood 1233
3	Export duties on certain ores 1233
4	When duties chargeable 1233
5	Prohibiting export 1233
6	Restrictions on the movement of intoxicating liquors 1234
 SCHEDULE	
.....	1234
 EXPORT AND IMPORT OF ROUGH DIAMONDS ACT	
SHORT TITLE	
1	Short title 1237
INTERPRETATION	
2	Definitions 1237
MINISTERIAL POWERS	
3	Amendment of schedule 1238
4	Disclosure 1238
5	Statistics 1238
6	Delegation of ministerial powers, duties and functions 1238
7	Designation of inspectors and investigators 1238

Table of Contents

	EXPORTING ROUGH DIAMONDS	
8	Requirements for exporting rough diamonds	1238
9	Issuance of Canadian Certificate	1239
10	Notice of deficiency	1239
11	Replacement certificate	1239
12	Invalidation of Canadian Certificate	1239
13	Reporting	1239
	IMPORTING ROUGH DIAMONDS	
14	Requirements for importing rough diamonds	1239
15	Return of imported rough diamonds	1240
16	Reporting	1240
	IN-TRANSIT ROUGH DIAMONDS	
17	Seizure of in-transit rough diamonds	1240
18	Interpretation	1240
	INSPECTIONS	
19	Powers	1240
20	Stopping a conveyance	1241
21	Production of designation document	1241
22	Duty to assist	1241
	INVESTIGATIONS	
23	Designation document to be produced	1241
24	Entry	1241
	DISPOSITION OF THINGS SEIZED	
25	Notice of reason for seizure	1241
26	Storage or removal	1242
27	Duration of detention	1242
	FORFEITURE	
28	Forfeiture of rough diamonds and other things	1242
29	Consensual forfeiture	1242
30	Forfeiture certificate	1242
31	Disposition of rough diamonds forfeited	1242
32	Return of things seized if no forfeiture	1243
	LIABILITY FOR COSTS	
33	Liability for costs	1243
	REGULATIONS	
34	Regulations	1243
35	Ministerial regulations	1243
	OFFENCES AND PUNISHMENT	
36	False or misleading information, and misrepresentation	1244
37	Forging or altering a Canadian Certificate	1244
38	Transfer, sale, etc., of a Canadian Certificate	1244
39	Failing to maintain or falsifying records	1244
40	Obstruction	1244
40.1	Summary conviction offence	1244
41	Punishment	1244
42	Officers, etc., of corporations	1245
43	Applicant for Certificate for non-resident	1245
44	Venue	1245

Table of Contents

45	Evidence	1245
45.1	Review	1245

COMING INTO FORCE

46	Coming into force	1246
----	-----------------------------	------

SCHEDULE

.....		1246
-------	--	------

EXPORT AND IMPORT PERMITS ACT

SHORT TITLE

1	Short title	1249
---	-----------------------	------

INTERPRETATION

2	Definitions	1249
---	-----------------------	------

ESTABLISHMENT OF CONTROL LISTS

3	Export control list of goods and technology	1252
3.1	[Repealed 1999, c. 31, s. 89.]	1253
4	Area control list of countries	1253
4.1	Automatic Firearms Country Control List	1253
4.1.1	Brokering Control List	1253
4.2	Definitions	1254
5	Import control list of goods	1254
5.1	Addition to Export Control List or Import Control List	1258
5.1.1	[Repealed 1997, c. 14, s. 73.]	1258
5.2	Addition to Export Control List or Import Control List — Schedule 2	1258
5.3	Addition to Import Control List to implement Agreement on Agriculture	1259
5.4	Definitions	1259
6	Amendment of lists	1261

BILATERAL EMERGENCY MEASURES: TEXTILE AND APPAREL GOODS

6.1	Definition of “originating goods”	1261
-----	---	------

IMPORT OR EXPORT ACCESS

6.2	Determination of quantities	1262
-----	---------------------------------------	------

SOFTWOOD LUMBER PRODUCTS EXPORT ACCESS

6.3	Definitions	1262
6.4	Export from a region	1263

PERMITS AND CERTIFICATES

7	Export permits	1263
7.1	Brokering permits	1264
7.2	Security considerations — export and brokering	1264
7.3	Mandatory considerations — export and brokering	1264
7.4	Substantial risk	1264
8	Import permits	1265
8.1	Import and export permits	1265
8.2	Minister to issue permit	1265
8.3	Import permits — allocation	1266

Table of Contents

8.31	Export permits — allocation	1266
8.4	Export permits for softwood lumber products	1266
8.5	Retroactive permits	1267
9	Import certificates	1267
9.01	[Repealed 1997, c. 14, s. 77.]	1267
9.1	Minister may issue certificate — Schedule 4	1267
9.2	Minister may issue certificate	1267
10	Alteration of permits, etc.	1267
10.1	Inspectors	1268
10.2	Inspection	1268
10.3	Keeping records	1269
11	Other lawful obligations not affected by permit, etc.	1270
	REGULATIONS	
12	Regulations	1270
	PROHIBITIONS	
13	Export or attempt to export	1271
14	Import or attempt to import	1271
14.1	Exception	1271
14.2	Broker or attempt to broker	1271
15	Diversion, etc.	1272
16	No transfer or unauthorized use of permits	1272
16.1	Transfers or unauthorized use	1273
17	False or misleading information, and misrepresentation	1273
18	Aiding and abetting	1273
	OFFENCE AND PUNISHMENT	
19	Offence and penalty	1273
20	Officers, etc., of organization	1273
21	Applicant for permit for non-resident	1274
22	Venue	1274
23	Evidence	1274
23.1	Evidence — Brokering Control List	1275
	GENERAL	
24	Customs officers duties	1275
25	Application of powers under the <i>Customs Act</i>	1275
26	[Repealed 2018, c. 26, s. 20.]	1275
	REPORTS TO PARLIAMENT	
27	Annual reports	1275
	SCHEDULE 1 — COUNTRIES	
		1276
	SCHEDULE 2 — INTERGOVERNMENTAL ARRANGEMENTS — COLLECTION OF INFORMATION RELATING TO QUOTAS	
		1276

Table of Contents

SCHEDULE 3 — INTERGOVERNMENTAL ARRANGEMENTS — COLLECTION OF INFORMATION RELATING TO IMPORTS OF TEXTILE AND APPAREL GOODS

..... 1277

SCHEDULE 4 — INTERGOVERNMENTAL ARRANGEMENTS — ISSUANCE OF CERTIFICATES FOR THE EXPORT OF GOODS SUBJECT TO FOREIGN IMPORT QUOTAS

..... 1277

97-204 — EXPORT PERMITS REGULATIONS

INTERPRETATION

1 1280

EXCLUSION

2 1281

APPLICATION FOR A PERMIT: STRATEGY AND MILITARY GOODS AND TECHNOLOGY

3 1281

APPLICATION FOR A PERMIT: CERTAIN FOREST PRODUCTS

4 1283

SHIPPING REQUIREMENTS

5 1284

6 1284

AMENDMENTS TO PERMITS

7 1284

8 1284

9 1284

10 1284

11 1285

12 1285

13 1285

14 1285

15 1285

COMING INTO FORCE

16 1285

2017-173 — EXPORT ALLOCATIONS REGULATIONS

INTERPRETATION

1 Definition of “product” 1286

EXPORT ALLOCATIONS

2 Application 1286

3 Considerations to be taken into account 1286

4 Information to be supplied 1287

5 Issuance of export allocation 1287

Table of Contents

	COMING INTO FORCE	
6	.....	1287
	2017-174 — EXPORT PERMITS REGULATIONS (NON-STRATEGIC PRODUCTS)	
	INTERPRETATION	
1	Definition of “product”	1288
	PERMIT	
2	Application	1288
3	Amendments	1289
4	[Repealed SOR/2021-71, s. 2.]	1289
	IMPORTATION OF INTOXICATING LIQUORS ACT	
1	Short title	1291
2	Definitions	1291
3	Prohibition	1292
4	Burden of proof	1294
5	Punishment	1294
6	Prosecution in place where liquor imported	1294
7	Search warrants	1294
8	Sacramental, medicinal and other purposes exempted	1295
	SCHEDULE	
	.....	1295
	PROCEEDS OF CRIME (MONEY LAUNDERING) AND TERRORIST FINANCING ACT	
	SHORT TITLE	
1	Short title	1298
	INTERPRETATION	
2	Definitions	1298
	OBJECT OF ACT	
3	Object	1300
	HER MAJESTY	
4	Binding on Her Majesty	1300
	PART 1 — RECORD KEEPING, VERIFYING IDENTITY, REPORTING OF SUSPICIOUS TRANSACTIONS AND REGISTRATION (SS. 5—11.4)	
	Application	
5	Application of Part	1301
5.1	Clarification	1303
	Record Keeping and Verifying Identity	
6	Record keeping	1303

Table of Contents

6.1	Verifying identity	1303
	Reporting and Other Requirements	
7	Transactions if reasonable grounds to suspect	1303
7.1	Disclosure	1304
8	No disclosure of reports	1304
9	Financial transactions to be reported	1304
9.1	Reports under other Acts	1305
9.2	Inability to verify identity	1305
9.3	Politically exposed persons	1305
9.31	Prohibition if unregistered	1306
9.4	Correspondent banking	1307
9.5	Electronic funds transfer	1307
9.6	Compliance program	1307
9.61	Measures and information: paragraph 5(e.1)	1308
9.7	Foreign branches and subsidiaries	1308
9.8	Information exchange between affiliated entities	1308
9.9	[Proposed] Definition of “agent or mandatary”	1309
9.91	[Proposed] Agent or mandatary	1309
9.92	[Proposed] Duty to verify	1309
9.93	[Proposed] Agent or mandatary — criminal convictions	1309
10	Immunity	1310
10.1	Non-application to legal counsel	1310
11	Solicitor-client privilege or professional secrecy	1310
11.01	[Proposed] Disclosure without consent	1310
	Registration	
	Application and Revocation	
11.1	Registration requirement	1311
11.11	Ineligible for registration	1311
11.12	Application for registration	1313
11.13	Changes to information	1314
11.14	Clarifications — applicant	1315
11.15	Notice of registration	1315
11.16	Denial of application	1315
11.17	Clarifications — registrant	1315
11.171	Revocation — contravention	1315
11.18	Written reasons	1315
11.19	Renewal of registration	1315
11.2	Cessation of activity	1315
	Review	
11.3	Application for review by Director	1316
	Appeal to Federal Court	
11.4	Appeal	1316
	PART 1.1 — PROTECTION OF CANADA’S FINANCIAL SYSTEM (SS. 11.41–11.7)	
	Interpretation	
11.41	Definition of “foreign entity”	1316
	Ministerial Directive	
11.42	Minister’s written directive	1317
11.43	Due to comply	1318

Table of Contents

11.44	Foreign branches and subsidiaries	1318
11.45	[Repealed 2014, c. 20, s. 269.]	1318
11.46	Inconsistency	1318
11.47	Statutory Instruments Act	1318
11.48	Review	1319
	<i>Limitation and Prohibition of Financial Transactions</i>	
11.49	Regulations — limitation and prohibition	1319
11.5	Review	1320
11.6	Foreign branches	1320
11.7	Ministerial permit	1320
	PART 2 — REPORTING OF CURRENCY AND MONETARY INSTRUMENTS (SS. 11.8–39)	
	<i>Interpretation</i>	
11.8	Definition of “officer”	1320
	<i>Reporting</i>	
12	Currency and monetary instruments	1320
13	[Repealed 2018, c. 27, s. 174.]	1321
	<i>Retention</i>	
14	Temporary retention	1321
	<i>Searches</i>	
15	Search of the person	1322
16	Search of conveyance	1323
17	Examination and opening of mail	1323
	<i>Seizures</i>	
18	Seizure and forfeiture	1323
19	Power to call in aid	1324
19.1	Recording of reasons for decision	1324
20	Report to President and the Centre	1324
	<i>Exported Mail</i>	
21	Mail to be made available to an officer	1324
	<i>Transfer to the Minister of Public Works and Government Services</i>	
22	When forfeiture under s. 14(5)	1324
	<i>Forfeiture</i>	
23	Time of forfeiture	1325
	<i>Review and Appeal</i>	
24	Review of forfeiture	1325
24.1	Corrective measures	1325
25	Request for Minister’s decision	1325
25.1	Extension of time by Minister	1325
25.2	Extension of time by Federal Court	1326
26	Notice of President	1326
27	Decision of the Minister	1327
28	If there is no contravention	1327
29	If there is a contravention	1327
30	Appeal to Federal Court	1327
31	Service of notices	1328
	<i>Third Party Claims</i>	
32	Interest as owner	1328

Table of Contents

33	Order	1329
34	Appeal	1329
35	Delivery after final order	1329
	<i>Disclosure and Use of Information</i>	
36	Prohibition	1329
37	Use of information	1331
	<i>Agreements for Exchange of Information</i>	
38	Agreements with foreign states	1331
38.1	Agreements with foreign states	1331
	<i>Delegation</i>	
39	Minister's duties	1331
	PART 2.1 — [PROPOSED] REPORTING OF GOODS (SS. 39.01–39.39)	
		1332
	PART 3 — FINANCIAL TRANSACTIONS AND REPORTS ANALYSIS CENTRE OF CANADA (SS. 40–72.1)	
	<i>Object</i>	
40	Object	1346
	<i>Establishment of the Centre</i>	
41	Centre established	1347
42	Minister is responsible	1347
	<i>Organization and Head Office</i>	
43	Appointment of Director	1347
44	Accident compensation	1347
45	Director's powers	1348
46	Employees	1348
47	Remuneration	1348
48	Head office	1348
	<i>Human Resources</i>	
49	Personnel	1348
50	Political activities	1349
	<i>Appropriation</i>	
50.1	Advance amounts out of C.R.F.	1349
	<i>Authority to Provide Services</i>	
51	Authority to provide services	1349
	<i>Assessments</i>	
51.1	Centre to ascertain expenses	1349
51.2	Assessment of particular expenses	1350
51.3	Prescribed information	1350
51.4	Assessment binding	1350
	<i>Disclosure of Information</i>	
52	Director to report to Minister	1350
53	Limitation	1351
53.1	Director or officer to disclose information for the purpose of Part 1.1	1351
53.2	Limitation	1352

Table of Contents

53.3	Director to seek consent	1352
53.31	Information — assessment of risks	1352
53.32	[Proposed] National security or integrity of financial system	1353
53.4	National Security and Intelligence Committee of Parliamentarians Act	1353
53.5	National Security and Intelligence Review Agency Act	1353
53.6	[Proposed] Retail Payment Activities Act	1354
	<i>Reports and Information</i>	
54	Reports and information	1354
54.1	Registrar	1355
	<i>Disclosure and Use of Information</i>	
55	Disclosure by Centre prohibited	1356
55.1	Disclosure — threats to security of Canada	1362
56	Agreements and arrangements	1365
56.1	Disclosure to foreign agencies	1366
56.2	Usefulness of information	1369
57	Use of information	1369
58	Feedback, research and public education	1369
58.1	Centre may disclose information to Minister	1370
59	Immunity from compulsory processes	1370
60	Limitation on orders for disclosure of information	1370
60.1	Application for production order	1373
60.2	Hearing of applications	1375
60.3	Purpose of application	1375
61	Certain provisions not applicable	1378
	<i>Compliance Measures</i>	
62	To ensure compliance	1378
63	Warrant required to enter dwelling-house	1378
63.1	Information demand	1379
64	Definition of “judge”	1379
65	Disclosure to law enforcement agencies	1380
65.01	Disclosure to Canada Revenue Agency	1381
65.02	Disclosure to Canada Revenue Agency	1381
65.03	Disclosure to Bank of Canada	1381
65.1	Agreements and arrangements	1382
	<i>Contracts and Agreements</i>	
66	Power to enter into	1382
67	Choice of service providers	1382
	<i>Legal Proceedings</i>	
68	Centre	1383
68.1	Filing of documents	1383
69	No liability	1383
	<i>Audit</i>	
70	Audit	1383
	<i>Reports</i>	
71	Annual report	1383
72	Review of Act by parliamentary committee	1383

Table of Contents

	<i>Service of Notices</i>	
72.1	Authorized person	1384
	PART 4 — REGULATIONS (S. 73)	
73	Regulations	1384
	PART 4.1 — NOTICES OF VIOLATION, COMPLIANCE AGREEMENTS AND PENALTIES (SS. 73.1–73.5)	
	<i>Violations</i>	
73.1	Regulations	1386
73.11	Criteria for penalty	1386
73.12	How contravention may be proceeded with	1386
73.13	Commission of violation	1386
	<i>Notices of Violation</i>	
73.14	Contents of notice	1387
73.15	Payment of penalty	1387
	<i>Compliance Agreements</i>	
73.16	Contents of compliance agreement	1388
73.17	Compliance agreement complied with	1388
73.18	Compliance agreement not complied with	1388
73.19	Application for review	1388
73.2	Deemed violation	1389
	<i>Appeal to Federal Court</i>	
73.21	Right of appeal	1389
	<i>Publication</i>	
73.22	Publication	1390
	<i>Rules about Violations</i>	
73.23	Violations not offences	1390
73.24	Due diligence available	1390
	<i>Collection of Penalties</i>	
73.25	Debts to Her Majesty	1391
73.26	Certificate	1391
73.27	Collecting penalties	1391
73.28	Interest	1391
73.29	Garnishment	1391
73.3	Write-off	1392
	<i>General Provisions</i>	
73.4	Evidence	1392
73.5	Time limit	1392
	PART 5 — OFFENCES AND PUNISHMENT (SS. 74–82)	
74	General offences	1392
75	Reporting and regulations — sections 7 and 7.1 and subsection 11.49(1)	1393
76	Disclosure	1393
77	Reporting — section 9	1393
77.01	[Proposed] Verifications and reviews — sections 9.92 and 9.93	1394
77.1	Registry	1394

Table of Contents

77.2	Threats and retaliation against employees	1394
77.3	Offence — structured financial transactions	1394
77.4	Offence — registration	1395
78	Liability of officers and directors	1395
79	Offence by employee, agent or mandatary	1395
80	Exemption	1395
81	Time limitation — five years	1396
82	Venue	1396

PART 6 — TRANSITIONAL PROVISION, CONSEQUENTIAL AND CONDITIONAL AMENDMENTS, REPEAL AND COMING INTO FORCE (SS. 83, 99)

Transitional Provision

83	Regulations remain in effect	1396
83.1	[Proposed] Definitions	1396
83.2	[Proposed] Agent or mandatary	1397
83.3	[Proposed] Documents — registration	1397

Coming into Force

99	Coming into force	1397
----	-----------------------------	------

SELECT LUXURY ITEMS TAX ACT

PART 1 — SELECT LUXURY ITEMS TAX (SS. 2, 20–22, 38, 49, 50, 53, 59)

DIVISION 1 — INTERPRETATION AND APPLICATION

Subdivision A — Interpretation

2	Definitions	1399
---	-----------------------	------

DIVISION 2 — APPLICATION OF TAX

Subdivision B — Tax on Importation

20	Tax — importation into Canada	1404
21	Tax not payable — registered vendor	1405
22	Definition of “determination of the tax status”	1406

DIVISION 3 — CERTIFICATES

38	Application for special import certificate	1408
----	--	------

DIVISION 4 — REBATES

Subdivision C — General Rules for Rebates

49	Statutory recovery rights	1409
----	-------------------------------------	------

DIVISION 5 — REGISTRATION, REPORTING PERIODS, RETURNS AND REQUIREMENT TO PAY

50	Qualifying sale	1409
53	Security — registration	1411
59	Information return	1412

PART 2 — ADMINISTRATION (S. 150)

DIVISION 2 — ADMINISTRATION AND ENFORCEMENT

Subdivision K — Collection

150	Definition of “transaction”	1413
-----	---------------------------------------	------

Table of Contents

SPECIAL IMPORT MEASURES ACT

SHORT TITLE

1	Short title	1417
---	-----------------------	------

INTERPRETATION

2	Definitions	1417
---	-----------------------	------

PART I — SPECIAL IMPORT MEASURES (SS. 2.1–77)

Liability for Anti-dumping, Countervailing and Provisional Duties

Anti-dumping and Countervailing Duty

2.1	Definition of “massive importation”	1426
3	Anti-dumping and countervailing duty	1426
4	Other cases	1427
5	Anti-dumping duty	1428
6	Countervailing duty	1429
7	Governor in Council may impose countervailing duty by order	1429
7.1	Non-application	1430
7.2	Return of duty	1430

Provisional Duty

8	Imposition of provisional duty	1430
---	--	------

Payment of Duty During Court Proceedings and Proceedings under Part I.1 or II

9	Duty ceases where order or finding set aside by court	1432
9.01	Duty ceases where order or finding rescinded pursuant to review	1433
9.1	Duty ceases where order or finding rescinded pursuant to review	1433
9.2	Duty ceases if final determination set aside by court	1434
9.21	Duty ceases if investigation terminated after review	1434
9.3	Duty ceases if investigation terminated after review	1435
9.4	Duty reimposed on referral back	1435

General Rules Relating to Payment of Duty

10	Where both anti-dumping duty and countervailing duty payable on goods	1436
11	Duty payable by importer in Canada	1436
12	Return of duty where order or finding set aside or rescinded	1436
13	Where Tribunal makes new order or finding	1437
13.1	[Repealed 2001, c. 25, s. 94.]	1437

Expedited Review of Normal Value, Export Price or Amount of Subsidy

13.2	Request for review	1437
------	------------------------------	------

Exemption from Application of Act

14	Exemption of goods from application of Act	1438
----	--	------

Normal Value, Export Price, Margin of Dumping and Amount of Subsidy

Normal Value

15	Determination of normal value of goods	1439
16	Rules applied in determining normal value	1439
17	Price of like goods	1441

Table of Contents

18	Goods deemed to be like goods	1441
19	Where normal value cannot be determined under section 15	1441
20	Normal value where export monopoly	1442
21	Credit sales of like goods	1443
22	Purchasers to be regarded as one	1444
23	Where exporter provides benefit on resale in country of export	1444
23.1	Costs during start-up period	1444
	Export Price	
24	Determination of export price of goods	1444
25	Special rules to determine export price	1445
26	Export price where agreement affects anti-dumping duty	1446
27	Credit sales of goods sold to importer in Canada	1447
28	Where exporter provides benefit on resale in Canada	1447
	Normal Value and Export Price	
29	Normal value and export price where information not available	1448
30	Normal value and export price where goods exported to Canada through another country	1448
	Margin of Dumping	
30.1	[Repealed 2017, c. 20, s. 76.]	1448
30.2	Margin of dumping re goods of an exporter	1448
30.3	Margin of dumping based on sample	1449
	Amount of Subsidy	
30.4	Amount of subsidy	1449
	<i>Procedure in Dumping and Subsidy Investigations</i>	
	Commencement of Investigation	
31	Initiation of investigation	1450
31.1	No investigation where subsidy notified	1451
32	Where President receives a complaint	1452
33	Where President decides not to initiate investigation	1452
34	Notice of investigation	1453
35	Termination of investigation or inquiry	1453
35.1	Termination of investigation — Chile	1454
36	[Repealed 1999, c. 12, s. 19.]	1454
37	Tribunal to give advice	1454
	Preliminary Determination of Injury or of Dumping or Subsidizing	
37.1	Preliminary determination of injury	1455
38	Preliminary determination of dumping or subsidizing	1455
39	Time extended	1456
40	[Repealed 1999, c. 12, s. 24.]	1456
	Final Determination	
41	Final determination or termination	1456
41.1	Action on final determination or decision referred back by Court	1457
41.2	President to be guided by Canada's obligations	1458
	<i>Inquiries by Tribunal</i>	
42	Tribunal to make inquiry	1458

Table of Contents

43	Tribunal to make order or finding	1460
44	Recommencement of inquiry	1461
45	Initiation of inquiry if imposition of duty not in public interest	1461
46	Tribunal to advise President	1462
47	Termination of proceedings	1463
48	[Repealed R.S.C. 1985, c. 47 (4th Supp.), s. 52 (Sched., item 10(4)).]	1463
	<i>Undertakings</i>	
49	Acceptance of undertaking	1463
50	Procedure where undertaking accepted	1464
50.1	Suspension of operation of time period	1464
51	President to terminate undertaking	1465
51.1	Acceptance of further undertakings	1465
52	Termination of undertakings by President	1465
53	Review and renewal of undertaking by President	1467
53.1	Action on decision referred back by Court	1467
54	Amendment of undertaking	1468
	<i>Determinations By Designated Officer</i>	
55	Determination by designated officer	1468
55.1	Determination of circumvention	1468
	<i>Re-determinations and Appeals</i>	
	Re-determination by Designated Officer or President	
56	Determination final	1469
57	Review by designated officer	1470
58	Determination or re-determination final	1470
59	Permissive re-determination	1471
60	Effect of re-determination	1472
60.1	Notice to be given	1473
	Appeal to Canadian International Trade Tribunal	
61	Appeal to Tribunal	1473
	Appeal to Federal Court	
62	Appeal to Federal Court on question of law	1474
62.1	[Repealed 2001, c. 25, s. 98.]	1474
	Scope Ruling	
63	Application	1474
64	President's initiative	1475
65	Notice of scope proceeding	1475
66	Scope ruling	1475
67	Review of ruling	1475
68	Application of scope ruling	1476
69	Binding decision	1476
70	Application — section 55	1476
	Anti-circumvention Investigations	
71	Definition of "circumvention"	1477
72	Initiation of investigation	1478
73	Notice of investigation	1478
74	Statement of essential facts	1478

Table of Contents

75	Termination	1479
75.1	Decision — circumvention	1479
75.2	Extension of time period	1479
75.3	Tribunal	1480
75.4	Interim review	1480
75.5	Review of decision	1481
75.6	Request for exemption	1481
75.7	Termination of investigation or review	1482
	<i>Review of Orders and Findings</i>	
	Judicial Review	
76	Application for judicial review	1482
	Review of Orders and Findings by Tribunal	
76.01	Interim review of orders by Tribunal	1482
	Review on Referral Back	
76.02	Review of orders by Tribunal on referral back and re-hearing . . .	1483
	Expiry Review	
76.03	Review	1484
76.04	Separate order or finding	1486
76.1	Request by Minister of Finance for review	1486
	Rescission of Orders and Findings	
77	Goods of Chile	1487
	PART I.1 — DISPUTE SETTLEMENT RESPECTING GOODS OF A CUSMA COUNTRY	
	(SS. 77.01–77.038)	
	<i>Interpretation</i>	
77.01	Definitions	1488
	<i>Request for Review</i>	
77.011	Request for review of definitive decision	1489
77.012	Applications and appeals	1490
	<i>Establishment of Panels</i>	
77.013	Appointment of panel	1490
77.014	Administrative record forwarded	1490
	<i>Review by Panel</i>	
77.015	Conduct of review	1491
	<i>Action on Decision of Panel</i>	
77.016	Action by appropriate authority	1491
	<i>Extraordinary Challenge Proceeding</i>	
77.017	Request for extraordinary challenge proceeding	1491
77.018	Appointment of extraordinary challenge committee	1492
77.019	Conduct of extraordinary challenge proceeding	1492
77.02	Orders and decisions final	1492
	<i>Members</i>	
77.021	Code of conduct	1493
77.022	Remuneration and expenses of panel members	1493
	<i>Review by Special Committee</i>	
77.023	Request for review	1493
77.024	Stay of panel reviews and committee proceedings	1494

Table of Contents

77.025	Stay on request	1494
77.026	When stay becomes effective	1494
77.027	Suspension of time periods	1494
77.028	Suspension of panel process	1495
77.029	Suspension of benefits	1495
77.03	Only one section applies	1496
77.031	Referral to Federal Court of Appeal	1496
77.032	Termination of suspension	1497
77.033	Resumption	1497
	Offence	
77.034	Offence	1497
	Regulations	
77.035	Regulations	1498
77.036	Publication in <i>Canada Gazette</i>	1498
	Application of Acts	
77.037	Application	1498
77.038	Suspension of Part II	1498
PART II — DISPUTE SETTLEMENT RESPECTING GOODS OF THE UNITED STATES (SS. 77.1–77.29)		
	Interpretation	
77.1	Definitions	1499
	Request for Review	
77.11	Request for review of definitive decision	1500
77.12	Applications and appeals	1500
	Establishment of Panels	
77.13	Appointment of panel	1501
77.14	Administrative record forwarded	1501
	Review by Panel	
77.15	Conduct of review	1501
	Action on Decision of Panel	
77.16	Action by appropriate authority	1502
	Extraordinary Challenge Proceeding	
77.17	Request for extraordinary challenge proceeding	1502
77.18	Appointment of extraordinary challenge committee	1502
77.19	Conduct of extraordinary challenge proceeding	1503
77.2	Orders and decisions final	1503
	Members	
77.21	Code of conduct	1503
77.22	Remuneration and expenses of panel members	1504
	Secretariat	
77.23	Establishment of Canadian Secretariat	1504
77.24	Secretary	1504
77.25	Staff	1505
	Offence	
77.26	Offence	1505

Table of Contents

	Regulations	
77.27	Regulations	1505
77.28	Publication in <i>Canada Gazette</i>	1505
	Application of Acts	
77.29	Application	1506
	PART III — GENERAL (SS. 78–98)	
	Provision of Evidence to President	
78	President may require evidence to be provided	1506
79	Designation of evidence as confidential	1507
	Collection of Duty	
80	[Repealed R.S.C. 1985, c. 1 (2nd Supp.), s. 209.]	1507
81	Recovery of duties from person other than importer	1507
	Disclosure of Information	
82	Definition of “information”	1508
83	Information to be disclosed	1508
83.1	Information to be disclosed	1508
84	Information not to be disclosed	1508
85	Designation of information as confidential	1509
86	Where there has been failure to comply	1510
87	Withdrawal of designation or submission of explanation	1510
88	Application of sections 86 and 87	1511
88.1	[Repealed 2022, c. 10, s. 204.]	1511
	Ruling on Who is Importer	
89	Request for ruling on who is importer in Canada	1511
90	Tribunal’s ruling	1512
91	Rules	1512
92	Determination pursuant to section 55	1514
93	Determination pursuant to section 56, 57 or 59	1514
94	Ruling binding	1514
95	President to provide name of importer	1514
	Gathering of Information	
96	President may gather information in advance	1514
	Application for Review	
96.1	Application for judicial review	1515
96.11	No references	1516
96.2	No references	1516
96.21	Request for review of final determination	1516
96.3	Request for review of final determination	1517
	Offences	
96.4	Offence	1517
	Regulations	
97	Regulations	1518
	Orders	
98	Orders suspending application	1520

Table of Contents

	84-927 — SPECIAL IMPORT MEASURES REGULATIONS	
1	[Repealed SOR/2019-314, s. 2.]	1527
	INTERPRETATION	
2		1527
	APPLICATION	
2.1		1528
	PART I — NORMAL VALUE AND EXPORT PRICE	
	<i>Normal Value Adjustments</i>	
	Quantitative Adjustments	
3		1528
4		1528
	Qualitative Differences	
5		1528
	Discounts	
6		1529
	Delivery Costs	
7		1529
8		1529
	Substitution of Trade Level	
9		1529
	Taxes and Duties	
10		1530
	Cost of Production and Other Costs	
11		1530
11.1		1531
11.2		1532
12		1532
13		1533
13.1		1533
	State Trading Countries	
14		1533
15		1533
16		1534
17		1534
17.1		1534
17.2	[Repealed SOR/2015-33, s. 1.]	1534
	Discount Rate for Normal Value	
18		1535
19		1535
	<i>Export Price Adjustments</i>	
	Profits	
20		1536
21		1536
22		1536

Table of Contents

	Discount Rate for Export Price	
23	.....	1536
24	.....	1537
	Goods in Transit	
25	.....	1537
	Sustained Movement in the Rate of Exchange	
25.1	.....	1538
	PART I.1 — MARGIN OF DUMPING BASED ON PERCENTAGE OR SAMPLE	
25.2	.....	1538
	PART I.2	
25.3	[Repealed SOR/2001-54, s. 2.]	1539
	PART II — AMOUNT OF SUBSIDY	
	General	
26	.....	1539
	Grant	
27	.....	1539
27.1	.....	1539
	Loan at a Preferential Rate	
28	.....	1540
29	.....	1540
30	.....	1541
31	.....	1541
	Loan Guarantees	
31.1	.....	1541
	Income Tax Credits, Refunds and Exemptions	
32	.....	1543
	Deferral of Income Taxes	
33	.....	1543
34	.....	1543
	Excessive Relief of Duties and Taxes on Exported Goods	
35	.....	1544
	Excessive Relief of Duties and Taxes on Inputs	
35.01	.....	1544
	Acquisition of Shares	
35.1	.....	1545
	Purchase of Goods	
35.2	.....	1545
	Goods or Services Provided by a Government	
36	.....	1545
36.001	.....	1545
	PART II.01 — DISPUTE SETTLEMENT RESPECTING GOODS OF A CUSMA COUNTRY	
36.01	.....	1546
36.02	.....	1546
36.03	.....	1546

Table of Contents

36.04	.....	1546
36.05	.....	1547
36.06	.....	1547
36.07	.....	1547
PART II.1 — DISPUTE SETTLEMENT RESPECTING GOODS OF THE UNITED STATES		
36.1	.....	1548
36.2	.....	1548
36.3	.....	1548
36.4	.....	1548
36.5	.....	1548
36.6	.....	1548
36.7	.....	1549
PART III — GENERAL		
<i>Properly Documented Complaints</i>		
37	.....	1549
<i>Injury, Retardation or Threat of Injury</i>		
37.1	.....	1550
37.11	.....	1551
<i>Expiry Review Factors</i>		
37.2	.....	1552
<i>Joinder of Investigations and Proceedings</i>		
38	.....	1554
39	.....	1555
40	.....	1555
<i>Public Interest Inquiry</i>		
40.1	.....	1555
<i>Person Interested</i>		
41	.....	1557
42	.....	1557
<i>Fee Payable</i>		
43	.....	1557
<i>Currency Conversion</i>		
44	.....	1558
45	.....	1558
<i>Re-determinations</i>		
46	.....	1558
47	.....	1558
48	.....	1558
49	.....	1559
50	.....	1559
51	[Repealed SOR/2018-88, s. 8.]	1559
52	.....	1559
52.1	.....	1559
52.2	.....	1560
52.3	.....	1560
53	.....	1560

Table of Contents

	Official Publication	
54	.....	1561
	Scope Ruling	
54.1	.....	1561
54.2	.....	1562
54.3	.....	1562
54.4	.....	1562
54.5	.....	1563
54.6	.....	1563
54.7	.....	1564
	Expedited Review	
55	.....	1564
56	.....	1565
	Refusal of Acceptance of Undertaking	
57	.....	1565
57.1	.....	1565
	Anti-circumvention Investigations	
57.11	.....	1565
57.12	.....	1566
57.13	.....	1566
57.14	.....	1566
57.15	.....	1567
57.16	.....	1567
57.17	.....	1568
57.18	.....	1568
57.19	.....	1568
57.2	.....	1568
57.21	.....	1569
	Number of Copies of Written Submissions	
58	.....	1569

2004-99 — TAX COURT OF CANADA RULES OF PROCEDURE RESPECTING THE CUSTOMS ACT (INFORMAL PROCEDURE)

	SHORT TITLE	
1	.....	1570
	INTERPRETATION	
2	.....	1570
	APPLICATION	
3	.....	1571
	FILING A NOTICE OF APPEAL	
4	.....	1571
	FILING OF OTHER DOCUMENTS	
4.1	.....	1571
	FILING DATE	
4.2	.....	1571

Table of Contents

	ELECTRONIC FILING	
4.3	.....	1572
	APPELLANT’S ADDRESS FOR SERVICE OF DOCUMENTS	
5	.....	1572
	REPLY TO NOTICE OF APPEAL	
6	.....	1572
	EXPERT WITNESSES	
7	.....	1573
	DISCONTINUANCE	
8	.....	1573
	PRONOUNCING AND ENTERING OF JUDGMENTS	
8.1	.....	1573
	COSTS	
9	.....	1573
10	.....	1574
11	.....	1574
12	.....	1574
13	.....	1574
14	.....	1574
15	.....	1574
	COSTS IN VEXATIOUS PROCEEDINGS	
16	.....	1575
	REMOVAL OF AN APPEAL FROM THE INFORMAL PROCEDURE TO THE GENERAL PROCEDURE OR FROM THE GENERAL PROCEDURE TO THE INFORMAL PROCEDURE	
17	.....	1575
18	.....	1575
	APPLICATION FOR EXTENSION OF TIME	
19	.....	1575
20	.....	1576
	JUDGMENTS ON ADMISSIONS OR CERTAIN DOCUMENTARY EVIDENCE	
21	.....	1577
	SUBPOENA	
22	.....	1577
	GENERAL	
23	.....	1577
24	.....	1577
	CONTEMPT OF COURT	
25	.....	1578
	SCHEDULE 4 — NOTICE OF APPEAL (INFORMAL PROCEDURE)	
	.....	1579
	SCHEDULE 8 — NOTICE OF DISCONTINUANCE (INFORMAL PROCEDURE)	
	.....	1580

Table of Contents

SCHEDULE 14 — BILL OF COSTS (INFORMAL PROCEDURE)	
.....	1580
SCHEDULE 18 — ELECTION TO HAVE INFORMAL PROCEDURE APPLY	
.....	1581
SCHEDULE 19 — APPLICATION FOR EXTENSION OF TIME FOR THE FILING OF A NOTICE OF OBJECTION (INFORMAL PROCEDURE)	
.....	1582
SCHEDULE 20 — APPLICATION FOR EXTENSION OF TIME WITHIN WHICH AN APPEAL MAY BE INSTITUTED (INFORMAL PROCEDURE)	
.....	1583
 CUSTOMS D MEMORANDA	
.....	1585
 INFORMATION CIRCULAR IC06-1 — INCOME TAX TRANSFER PRICING AND CUSTOMS VALUATION	
.....	1587
 INFORMATION CIRCULAR IC13-3 — CUSTOMS COLLECTIONS POLICIES	
.....	1609
 CANADA BORDER SERVICES AGENCY FORMS	
.....	1615
 INDEX	
.....	1629