

## TABLE OF CONTENTS

<i>Foreword to the Annotated Customs Act</i> . . . . .	iii
<i>Valid D Memoranda</i> . . . . .	lxxix
<i>Preface</i> . . . . .	xcix
<i>Table of Cases</i> . . . . .	ci

### CUSTOMS ACT

#### SHORT TITLE (S. 1)

1	Short title . . . . .	2
---	-----------------------	---

#### INTERPRETATION (S. 2)

2	Definitions . . . . .	2
---	-----------------------	---

#### PART I — GENERAL (SS. 3–10)

##### ***Application to Her Majesty (ss. 3–3.3)***

3	Duties binding on Her Majesty . . . . .	13
3.1	Interest to be compounded . . . . .	14
3.2	Prescribed rate may be authorized . . . . .	14
3.3	Waiver of penalty or interest . . . . .	14

##### ***Security (s. 3.4)***

3.4	Additional security . . . . .	16
-----	-------------------------------	----

##### ***Payments (s. 3.5)***

3.5	Payments . . . . .	16
-----	--------------------	----

##### ***Performance of Obligations (ss. 4–4.1)***

4	Performance of obligations . . . . .	16
4.1	Undertakings . . . . .	16

##### ***Customs Offices and Facilities (ss. 5–6)***

5	Customs offices . . . . .	17
6	Customs facilities . . . . .	17

##### ***Application of Act (s. 7)***

7	Application inside and outside Canada . . . . .	19
---	---	----

##### ***Provision of Information (s. 7.1)***

7.1	Obligation to provide accurate information . . . . .	19
-----	--	----

##### ***Forms (s. 8)***

8	Declaration . . . . .	20
---	-----------------------	----

##### ***Electronic Administration and Enforcement (ss. 8.1–8.6)***

8.1	Electronic administration and enforcement . . . . .	20
8.2	Provision of information . . . . .	21
8.3	Conditions for electronic version . . . . .	21
8.4	Deemed timing of receipt . . . . .	21

## Table of Contents

8.5	For greater certainty . . . . .	21
8.6	Regulations . . . . .	21
<b>Brokers and Agents (ss. 9–10)</b>		
9	Issue of customs broker’s licence . . . . .	22
10	Agents . . . . .	23
<b>PART II — IMPORTATION (SS. 11–43.1)</b>		
<b>Persons (ss. 11–11.7)</b>		
11	Presentation of persons on arrival in Canada . . . . .	24
11.1	Minister may authorize . . . . .	28
11.2	Designation of customs controlled areas . . . . .	28
11.3	Entry prohibited . . . . .	28
11.4	Presentation and reporting — when leaving customs controlled area . . . . . . . .	29
11.5	Regulations . . . . .	29
11.6	Designation of mixed-traffic corridor . . . . .	30
11.7	Person travelling in mixed-traffic corridor . . . . .	30
<b>Report of Goods (ss. 12–16)</b>		
12	Report . . . . .	30
12.01	Regulations . . . . .	41
12.1	Advance information . . . . .	41
12.2	[Proposed] Commercial passenger aircraft — baggage . . . . .	42
13	Obligation to answer questions and present goods . . . . .	42
14	Restriction on unloading before report . . . . .	43
15	Report of goods illegally imported . . . . .	43
16	Wreck deemed imported . . . . .	43
<b>Duties (s. 17)</b>		
17	Goods charged with duties from importation . . . . .	44
<b>Liability for Duties on Goods Reported (s. 18)</b>		
18	Presumption of importation . . . . .	45
<b>Movement and Storage of Goods (ss. 19–19.1)</b>		
19	Disposition of goods before release . . . . .	46
19.01	[Proposed] Making goods available for examination . . . . .	47
19.02	[Proposed] Secure area . . . . .	48
19.1	Statistics . . . . .	48
<b>Transportation (ss. 20–23)</b>		
20	Transportation of goods . . . . .	48
21	Officer’s access to goods . . . . .	49
22	Records . . . . .	49
23	Transportation over territory outside Canada . . . . .	50
<b>Warehouses and Duty Free Shops (ss. 24–30)</b>		
24	Licences . . . . .	50
25	Sufferance warehouse operator’s obligation . . . . .	51
26	Price of goods sold in duty free shop . . . . .	51
27	Officer’s access to goods . . . . .	52
28	Liability of operator . . . . .	52
29	[Repealed 1995, c. 41, s. 7.] . . . . .	53
30	Regulations . . . . .	53

Table of Contents

	<b>Release (s. 31)</b>	
31	Release . . . . .	54
	<b>Accounting and Payment of Duties (ss. 32–35)</b>	
32	Accounting and payment of duties . . . . .	54
32.1	Statistics . . . . .	56
32.2	Correction to declaration of origin . . . . .	57
32.3	Diversion of goods used as ships’ stores . . . . .	60
33	Release prior to payment of duties . . . . .	60
33.1	[Repealed 2001, c. 25, s. 24.] . . . . .	60
33.2	Notice requiring accounting . . . . .	60
33.3	[Repealed 2001, c. 25, s. 25.] . . . . .	61
33.4	Interest . . . . .	61
33.5	Notice requiring payment . . . . .	61
33.6	[Repealed 2001, c. 25, s. 27.] . . . . .	61
33.7	Extension of time . . . . .	61
33.8	[Repealed 2001, c. 25, s. 29.] . . . . .	62
34	[Repealed 1995, c. 41, s. 10.] . . . . .	62
35	Security and conditions of release . . . . .	62
	<b>Marking of Goods (ss. 35.01–35.02)</b>	
35.01	Requirement to comply with marking regulations . . . . .	62
35.02	. . . . .	63
	<b>Origin of Goods (s. 35.1)</b>	
35.1	Proof of origin . . . . .	63
	<b>Abandoned Goods (s. 36)</b>	
36	Abandonment of goods to the Crown . . . . .	65
	<b>Unclaimed Goods (ss. 37–39)</b>	
37	Unclaimed goods . . . . .	65
38	Risk and storage charges . . . . .	66
39	Unclaimed goods forfeit . . . . .	66
	<b>Goods of a Prescribed Class (s. 39.1)</b>	
39.1	Goods forfeit if not removed . . . . .	66
	<b>Records (ss. 40–42)</b>	
40	Importers’ records . . . . .	67
41	Detention of goods . . . . .	68
42	Definition of “dwelling-house” . . . . .	68
	<b>Verifications (s. 42.01)</b>	
42.01	Methods of verification . . . . .	69
	<b>Verifications under a Free Trade Agreement (ss. 42.1–43)</b>	
	<b>Origin of Goods, Duty Relief and Drawback (s. 42.1)</b>	
42.1	Methods of verification . . . . .	69
	<b>Statement of Origin (s. 42.2)</b>	
42.2	Statement of origin . . . . .	72
	<b>Effective Date of Re-determination of Origin (s. 42.3)</b>	
42.3	Definition of “customs administration” . . . . .	72
	<b>Denial or Withdrawal of Benefit of Preferential Tariff Treatment Under Certain Free Trade Agreements (ss. 42.4–42.6)</b>	
42.4	Definition of “identical goods” . . . . .	74

Table of Contents

	<b>Duty Evasion</b>	
42.5	Definition of “duty evasion” . . . . .	75
42.6	Duty evasion verification . . . . .	75
42.7	Report . . . . .	75
	<b>Production of Documents (s. 43)</b>	
43	Production of records . . . . .	75
	<b>Advance Rulings (s. 43.1)</b>	
43.1	Advance rulings . . . . .	76
	<b>PART III — CALCULATION OF DUTY (SS. 44–72.2)</b>	
	<b>Duties Based on Percentage Rates (s. 44)</b>	
	<b>Valuation for Duty (s. 44)</b>	
44	<i>Ad valorem</i> rates of duty . . . . .	77
	<b>Interpretation (s. 45)</b>	
45	Definitions . . . . .	77
	<b>Determination of Value for Duty (s. 46)</b>	
46	Determination of value for duty . . . . .	81
	<b>Order of Consideration of Methods of Valuation (s. 47)</b>	
47	Primary basis of appraisal . . . . .	82
	<b>Transaction Value of the Goods (s. 48)</b>	
48	Transaction value as primary basis of appraisal . . . . .	82
	<b>Transaction Value of Identical Goods (s. 49)</b>	
49	Transaction value of identical goods as value for duty . . . . .	93
	<b>Transaction Value of Similar Goods (s. 50)</b>	
50	Transaction value of similar goods as value for duty . . . . .	96
	<b>Deductive Value (s. 51)</b>	
51	Deductive value as value for duty . . . . .	97
	<b>Computed Value (s. 52)</b>	
52	Computed value as value for duty . . . . .	99
	<b>Residual Method (s. 53)</b>	
53	Residual basis of appraisal . . . . .	100
	<b>General (ss. 54–56)</b>	
54	Goods exported to Canada through another country . . . . .	102
55	Value for duty in Canadian currency . . . . .	102
56	Informing importer of determination of value . . . . .	102
	<b>Duties Based on Specific Quantities or Specific Values (s. 57)</b>	
57	Specific quantities or specific values . . . . .	103
	<b>Marking Determination (s. 57.01)</b>	
57.01	Marking determination . . . . .	103
	<b>Determination, Re-determination and Further Re-determination of Origin, Tariff Classification and Value for Duty of Imported Goods (ss. 57.1–59)</b>	
57.1	Application of sections 58 to 70 . . . . .	103
57.2	[Repealed 1997, c. 36, s. 166.] . . . . .	104
58	Determination by officer . . . . .	104
59	Re-determination or further re-determination . . . . .	105

Table of Contents

<b>Re-determination and Further Re-determination by President (ss. 60–62)</b>	
60	Request for re-determination or further re-determination . . . . . 108
60.1	Extension of time to make a request . . . . . 113
60.2	Extension of time by Canadian International Trade Tribunal . . . . . 113
61	What President may do . . . . . 117
62	No review . . . . . 119
<b>(ss. 63–66)</b>	
63	[Repealed 1997, c. 36, s. 166.] . . . . . 119
64	[Repealed 1997, c. 36, s. 166.] . . . . . 119
65	Payment or refund . . . . . 119
65.1	Refund to person other than payer . . . . . 120
66	Interest on payments . . . . . 120
<b>Appeals and References (ss. 67–70)</b>	
67	Appeal to the Canadian International Trade Tribunal . . . . . 121
67.1	Extension of time to appeal . . . . . 215
68	Appeal to Federal Court . . . . . 221
69	Refund pending appeal . . . . . 237
70	References to Canadian International Trade Tribunal . . . . . 237
<b>Special Provisions (ss. 71–72.2)</b>	
71	Special provisions . . . . . 238
72	Limitation relating to security . . . . . 240
72.1	Limitation — heading No. 98.26 of List of Tariff Provisions . . . . . 240
72.2	[Repealed 1997, c. 36, s. 173.] . . . . . 240
<b>PART IV — ABATEMENTS AND REFUNDS (SS. 73–91)</b>	
<b>Abatements and Refunds (ss. 73–91)</b>	
73	Abatement . . . . . 241
74	Refund . . . . . 241
74.1	[Repealed 1997, c. 36, s. 176.] . . . . . 244
75	Amount of abatement or refund . . . . . 244
76	Refunds for defective goods . . . . . 245
77	[Repealed 1997, c. 36, s. 177.] . . . . . 246
78	Merchantable scrap, waste or by-products . . . . . 246
79	Sum in lieu of refund or abatement . . . . . 246
79.1	Certain duties not included . . . . . 246
80	Interest on refunds . . . . . 246
80.1	Interest on past refunds . . . . . 247
80.2	Excess to be repaid . . . . . 247
81	Regulations . . . . . 247
82	[Repealed 1995, c. 41, s. 22.] . . . . . 247
83	[Repealed 1995, c. 41, s. 22.] . . . . . 247
84	[Repealed 1995, c. 41, s. 22.] . . . . . 247
85	[Repealed 1995, c. 41, s. 22.] . . . . . 247
86	[Repealed 1995, c. 41, s. 22.] . . . . . 248
87	[Repealed 1995, c. 41, s. 22.] . . . . . 248
88	[Repealed 1997, c. 36, s. 181.] . . . . . 248
89	[Repealed 1997, c. 36, s. 181.] . . . . . 248
90	[Repealed 1997, c. 36, s. 181.] . . . . . 248
91	[Repealed 1997, c. 36, s. 181.] . . . . . 248

Table of Contents

**PART V — COLLECTION OF INFORMATION ABOUT PERSONS AND GOODS (SS. 92–97.201)**

[Heading amended 2018, c. 30, s. 1.]

***Persons Leaving Canada***

92	Information . . . . .	248
93	Information given to Agency . . . . .	248
93.1	Retention of collected information . . . . .	249
94	Obligation to answer questions . . . . .	249

***Exportation of Goods***

95	Report . . . . .	250
95.1	Statistics . . . . .	251
96	Failure to export . . . . .	252
97	Security . . . . .	252
97.01	Officer’s access to goods — transportation . . . . .	252
97.02	[Proposed] Officer’s access to goods — warehouses . . . . .	252
97.01	[Proposed] Officer’s access to goods — transportation . . . . .	252
97.1	Certificate of Origin of goods exported to free trade partner . . . . .	253
97.11	[Repealed 1997, c. 14, s. 44.] . . . . .	254
97.2	Exporters’ or producers’ records . . . . .	254
97.201	Verification of origin — certain agreements . . . . .	254

**PART V.1 — COLLECTIONS (SS. 97.21–97.58)**

***Interpretation (s. 97.21)***

[Heading added 2001, c. 25, s. 58(1).]

97.21	Definitions . . . . .	255
-------	-----------------------	-----

***Ancillary Powers (s. 97.211)***

[Heading added 2005, c. 38, s. 76.]

97.211	Ancillary powers . . . . .	257
--------	----------------------------	-----

***General (ss. 97.22–97.23)***

[Heading added 2001, c. 25, s. 58(1).]

97.22	Debts to Her Majesty . . . . .	257
97.23	Appeal . . . . .	258

***Certificates, Liens and Set-off (ss. 97.24–97.27)***

97.24	Certificate . . . . .	259
97.25	Detention of imported or exported goods . . . . .	262
97.26	Set-off . . . . .	263
97.27	Refund may be applied against liabilities . . . . .	264

***Garnishment and Non-arm’s Length Transfers (ss. 97.28–97.29)***

97.28	Garnishment — general . . . . .	264
97.29	Liability — non-arm’s length transfers . . . . .	266

***Acquisition of Property and Seizures (ss. 97.3–97.33)***

97.3	Acquisition of debtor’s property . . . . .	267
97.31	Moneys seized from debtor . . . . .	268
97.32	Seizure of chattels . . . . .	268
97.33	Person leaving Canada . . . . .	269

***Collection Restrictions (ss. 97.34–97.35)***

97.34	Collection action delayed	
-------	---------------------------	--

## Table of Contents

97.34(1)	Collection action delayed	
97.34	[Proposed] Collection action delayed . . . . .	269
	. . . . .	269
97.35	Authorization to proceed immediately . . . . .	271
	<b>Trustees, Receivers and Personal Representatives (ss. 97.36–97.39)</b>	
97.36	Bankruptcies . . . . .	272
97.37	Definitions . . . . .	274
97.38	Definitions . . . . .	276
97.39	Definition of “representative” . . . . .	277
	<b>Amalgamations and Windings-up (ss. 97.4–97.41)</b>	
97.4	Amalgamations . . . . .	278
97.41	Winding-up . . . . .	278
	<b>Partnerships (s. 97.42)</b>	
	[Heading added 2001, c. 25, s. 58(1).]	
97.42	Partnerships . . . . .	278
	<b>Unincorporated Bodies (s. 97.43)</b>	
97.43	Compliance by unincorporated bodies . . . . .	279
	<b>Assessments, Objections and Appeals (ss. 97.44–97.58)</b>	
	<b>Assessments (ss. 97.44–97.47)</b>	
97.44	Assessments — garnishments and non-arms length transfers . . . . .	280
97.45	Liability not affected . . . . .	281
97.46	Notice of assessment . . . . .	281
97.47	Assessment before collection . . . . .	281
	<b>Objections and Appeals (ss. 97.48–97.58)</b>	
97.48	Objection to assessment . . . . .	282
97.49	Appeal to the Tax Court of Canada . . . . .	283
97.5	Extension of time by Minister . . . . .	283
97.51	Extension of time by Tax Court of Canada . . . . .	284
97.52	Extension of time to appeal . . . . .	285
97.53	Appeal . . . . .	286
97.54	Limitation on appeals to the Tax Court of Canada . . . . .	286
97.55	Institution of appeal . . . . .	286
97.56	Notice to Commissioner . . . . .	287
97.57	Disposition of appeal . . . . .	287
97.58	References to Tax Court of Canada . . . . .	287
	<b>PART VI — ENFORCEMENT (SS. 98–163.3)</b>	
	<b>Powers of Officers (ss. 98–105)</b>	
98	Search of the person . . . . .	288
99	Examination of goods . . . . .	291
99.1	Power to stop . . . . .	297
99.2	Search of persons . . . . .	297
99.3	Non-intrusive examination of goods . . . . .	298
99.4	Regulations . . . . .	299
99.5	Powers of officer — mixed-traffic corridor . . . . .	299
100	Officer stationed on board conveyance . . . . .	299
101	Detention of controlled goods . . . . .	300
102	Disposition of goods illegally imported . . . . .	301

## Table of Contents

103	Custody of goods subject to seizure but not seized . . . . .	301
104	Power to call in aid . . . . .	302
105	Carrying out agreements . . . . .	302
	<b>Limitation of Actions or Proceedings (s. 106)</b>	
106	Limitation of action against officer or person assisting . . . . .	302
	<b>Disclosure of Information (ss. 107–108)</b>	
107	Definitions . . . . .	306
107.1	Passenger information . . . . .	314
108	[Repealed 2001, c. 25, s. 61.] . . . . .	314
	<b>Inquiries (s. 109)</b>	
109	Inquiry . . . . .	315
	<b>Penalties and Interest (ss. 109.1–109.5)</b>	
109.1	Designated provisions . . . . .	315
109.11	[Repealed 2001, c. 25, s. 62.] . . . . .	317
109.2	Definition of “designated goods” . . . . .	317
109.3	Assessment . . . . .	317
109.4	When penalty becomes payable . . . . .	318
109.5	Interest on penalties . . . . .	318
	<b>Seizures (ss. 110–116)</b>	
110	Seizure of goods or conveyances . . . . .	319
111	Information for search warrant . . . . .	323
112	Powers of entry . . . . .	326
113	Limitation for seizures and ascertained forfeitures . . . . .	326
114	Custody of things seized . . . . .	326
115	Copies of records . . . . .	327
116	Goods stopped or taken by peace officer . . . . .	328
	<b>Return of Goods Seized (ss. 117–121)</b>	
117	Return of goods seized . . . . .	328
118	Return of conveyance seized . . . . .	329
119	Return of animals or perishable goods seized . . . . .	329
119.1	Dealing with goods seized . . . . .	330
120	Value substituted for value for duty . . . . .	331
121	Goods no longer forfeit . . . . .	331
	<b>Forfeitures (ss. 122–123)</b>	
	<b>General (ss. 122–123)</b>	
122	Forfeitures accrue automatically from time of contravention . . . . .	331
123	Review of forfeiture . . . . .	335
	<b>Ascertained Forfeiture (ss. 124–126)</b>	
124	Ascertained forfeitures . . . . .	335
125	Seizure cancels notice . . . . .	337
126	Limitation respecting seizure . . . . .	338
	<b>Review of Seizure, Ascertained Forfeiture or Penalty Assessment (ss. 126.1–137)</b>	
126.1	No review or appeal . . . . .	338
127	Review of ascertained forfeiture or penalty assessment . . . . .	338
127.1	Corrective measures . . . . .	338
128	Report to President . . . . .	339

## Table of Contents

129	Request for Minister's decision . . . . .	339
129.1	Extension of time by Minister . . . . .	339
129.2	Extension of time by Federal Court . . . . .	340
130	Notice of reasons for action . . . . .	342
131	Decision of the Minister . . . . .	342
132	Where there is no contravention . . . . .	345
133	Where there is contravention . . . . .	345
134	[Repealed 1998, c. 19, s. 263.] . . . . .	349
135	Federal Court . . . . .	349
136	Restoration of goods pending appeal . . . . .	354
137	Service of notices . . . . .	355
	<b>Third Party Claims (ss. 138–141)</b>	
138	Third party claims . . . . .	355
139	Decision of Minister . . . . .	356
139.1	Order . . . . .	360
140	Appeal . . . . .	361
141	Goods or conveyance given to applicant . . . . .	361
	<b>Disposal of Things Abandoned or Forfeit (ss. 142–142.1)</b>	
142	Disposal of things abandoned or forfeit . . . . .	362
142.1	Dealing with abandoned or forfeited alcohol, etc. . . . .	362
	<b>(ss. 143–147)</b>	
143	[Repealed 2001, c. 25, s. 78.] . . . . .	363
144	[Repealed 2001, c. 25, s. 78.] . . . . .	363
145	[Repealed 2001, c. 25, s. 78.] . . . . .	363
146	[Repealed 2001, c. 25, s. 78.] . . . . .	363
147	[Repealed 2001, c. 25, s. 78.] . . . . .	363
	<b>Collection of Duties on Mail (s. 147.1)</b>	
147.1	Definition . . . . .	363
	<b>Evidence (ss. 148–152)</b>	
148	Proof of service by registered mail . . . . .	365
148.1	Members of partnerships . . . . .	366
149	Date of notice by mail . . . . .	366
149.1	Proof of no appeal . . . . .	367
149.2	Objection or appeal . . . . .	367
150	Copies of documents . . . . .	367
151	False information in documents . . . . .	367
152	Burden of proof of importation or exportation on Her Majesty . . . . .	368
	<b>Prohibitions, Offences and Punishment (ss. 153–161)</b>	
	<b>General (ss. 153–161)</b>	
153	False statements, evasion of duties . . . . .	369
153.1	Hindering an officer . . . . .	373
154	Misdescription of goods in accounting documents . . . . .	373
155	Keeping, acquiring, disposing of goods illegally imported . . . . .	374
156	Possession of blank documents . . . . .	378
157	Opening and unpacking goods; breaking seals . . . . .	378
158	Officers, etc., of corporations . . . . .	378
159	Smuggling — into Canada . . . . .	379
159.1	Offences re marking of goods . . . . .	381

Table of Contents

160	General offence and punishment . . . . .	382
160.1	Penalty for hindering an officer . . . . .	385
161	Summary conviction offence and punishment . . . . .	385
	<b>Procedure (ss. 162–163)</b>	
162	Venue . . . . .	385
163	Limitation period in summary convictions . . . . .	385
	<b>(ss. 163.1–163.3)</b>	
	[Heading repealed 2001, c. 32, s. 62.]	
163.1	[Repealed 2001, c. 32, s. 62.] . . . . .	385
163.2	[Repealed 2001, c. 32, s. 62.] . . . . .	385
163.3	[Repealed 2001, c. 32, s. 62.] . . . . .	386
	<b>PART VI.1 — ENFORCEMENT OF CRIMINAL OFFENCES OTHER THAN OFFENCES UNDER THIS ACT (SS. 163.4–163.5)</b>	
	<b>Powers of Designated Officers (ss. 163.4–163.5)</b>	
163.4	Designation by President . . . . .	386
163.5	Powers of designated officers . . . . .	386
	<b>PART VII — REGULATIONS (SS. 164–214)</b>	
164	Regulations . . . . .	387
164.1	Incorporation by reference . . . . .	389
165	Prohibition or regulation of importation . . . . .	389
166	Bonds and security . . . . .	389
167	Special services . . . . .	390
167.1	Retroactive effect . . . . .	390
	<b>Parliamentary Review (s. 168)</b>	
168	Permanent review by Parliamentary Committee . . . . .	390
	<b>Transitional (ss. 169, 169.1)</b>	
169	Definition of “former Act” . . . . .	391
169.1	CUFTA 2017 . . . . .	391
	<b>Consequential Amendments (ss. 170–213)</b>	
	<b>Canada Post Corporation Act [R.S., c. C-10] (ss. 170–172)</b>	
	<b>Customs Tariff [R.S., c. C-54] (ss. 173–185)</b>	
	<b>Excise Act [R.S., c. E-14] (s. 186)</b>	
	<b>Excise Tax Act [R.S., c. E-15] (ss. 187–196)</b>	
	<b>Special Import Measures Act [R.S., c. S-15] (ss. 197–212)</b>	
	<b>General (s. 213)</b>	
	<b>Coming Into Force (s. 214)</b>	
214	Commencement . . . . .	392

Table of Contents

**SCHEDULE**

**SCHEDULE I** [Repealed 2012, c. 18, s. 31.]

**SCHEDULE II** [Repealed 2012, c. 18, s. 31.]

**SCHEDULE III** [Repealed 2012, c. 18, s. 31.]

**SCHEDULE IV** [Repealed 2012, c. 18, s. 31.]

**CANADA BORDER SERVICES AGENCY ACT**

**SHORT TITLE**

1 Short title . . . . . 405

**INTERPRETATION**

2 Definitions . . . . . 405

**ESTABLISHMENT AND MANDATE OF THE AGENCY**

3 Agency established . . . . . 406

4 Head office . . . . . 406

5 Mandate of Agency . . . . . 406

**MINISTER**

6 Minister responsible . . . . . 406

**PRESIDENT AND EXECUTIVE VICE-PRESIDENT**

7 Appointment . . . . . 407

8 Role of President . . . . . 407

9 Delegation by President . . . . . 407

10 Remuneration . . . . . 408

**HUMAN RESOURCES**

11 Officers and employees . . . . . 408

**POWERS OF THE AGENCY**

12 Exercise of powers conferred on Minister . . . . . 408

13 Agreements . . . . . 409

14 Agreements to administer a tax . . . . . 409

**EXPENDITURES**

15 Appropriation Acts . . . . . 412

**ANNUAL REPORT**

15.1 Annual report . . . . . 412

**TRANSITIONAL PROVISIONS**

***Definitions***

16 Definitions . . . . . 412

***Former Agency***

17 President and Executive Vice-president . . . . . 413

18 Transfer of appropriations . . . . . 413

19 References . . . . . 414

***Canada Customs and Revenue Agency***

20 Positions . . . . . 414

21 Continuation of rights and property . . . . . 414

22 Continuation of obligations and liabilities . . . . . 414

Table of Contents

23	Real property, immovables and licences . . . . .	415
24	Continuation of legal proceedings: Canada Revenue Agency . . . . .	415
25	Validity of documents: Canada Revenue Agency . . . . .	415
26	Continuation of evidentiary presumption: Canada Revenue Agency . . . . .	416
27	References . . . . .	416
28	References in documents and other provisions: Canada Revenue Agency . . . . .	416
	<b>Royal Canadian Mint Act</b>	
29	Royal Canadian Mint Act . . . . .	417
	<b>CONSEQUENTIAL AMENDMENTS</b>	
	<b>Agriculture and Agri-Food Administrative Monetary Penalties Act [1995, c. 40]</b>	
30	. . . . .	417
	<b>Air Travellers Security Charge Act [2002, c. 9, s. 5]</b>	
31	. . . . .	417
32	Proof of documents . . . . .	418
	<b>Canada Agricultural Products Act [R.S., c. 20 (4th Supp.)]</b>	
33	1997, c. 6, s. 39 . . . . .	418
	<b>Canada Customs and Revenue Agency Act [1999, c. 17]</b>	
34	. . . . .	418
35	. . . . .	418
36	2002, c. 22, s. 322 . . . . .	418
37	. . . . .	419
38	Continuation . . . . .	419
39	. . . . .	419
40	. . . . .	419
41	2002, c. 22, s. 323 . . . . .	419
42	. . . . .	419
43	2004, c. 16, s. 4(F) . . . . .	420
44	. . . . .	420
45	. . . . .	420
46	. . . . .	420
47	Authorization by Commissioner . . . . .	420
48	Obligation de renseigner les organismes fédéraux . . . . .	420
49	Obligation de renseigner les gouvernements provinciaux . . . . .	420
50	Restriction . . . . .	421
51	Agreements to administer a tax . . . . .	421
52	. . . . .	421
	<b>Canadian Food Inspection Agency Act [1997, c. 6]</b>	
53	Role of Canada Border Services Agency . . . . .	421
	<b>Canadian International Trade Tribunal Act [R.S., c. 47 (4th Supp.)]</b>	
54	. . . . .	421
55	. . . . .	421
56	Application . . . . .	421
	<b>Department of Citizenship and Immigration Act [1994, c. 31]</b>	
57	. . . . .	422

Table of Contents

	<b><i>Criminal Code [R.S., c. C-46]</i></b>	
58	2002, c. 22, s. 324 . . . . .	422
	<b><i>Cultural Property Export and Import Act [R.S., c. C-51]</i></b>	
59	1999, c. 17, s. 121 . . . . .	422
	<b><i>Customs Act [R.S., c. 1 (2nd Supp.)]</i></b>	
60	1999, c. 17, s. 123(2) . . . . .	422
61	2001, c. 25, s. 3 . . . . .	423
62	1992, c. 28, s. 2(1) . . . . .	423
63	1992, c. 28, s. 5(1) . . . . .	423
64	1992, c. 28, s. 7(1) . . . . .	424
65	1992, c. 28, s. 7(1) . . . . .	424
66	1992, c. 28, s. 7(1) . . . . .	424
67	1993, c. 44, s. 83 . . . . .	424
68	2001, c. 25, s. 32 . . . . .	424
69	2001, c. 25, s. 33 . . . . .	424
70	1997, c. 14, s. 38 . . . . .	424
71	2001, c. 25, s. 36 . . . . .	425
72	2001, c. 25, s. 39(1) . . . . .	425
73	1997, c. 36, s. 166 . . . . .	425
74	2001, c. 25, s. 41(1) . . . . .	425
75	. . . . .	425
76	Ancillary powers . . . . .	425
77	2001, c. 25, s. 58(1) . . . . .	426
78	2001, c. 25, s. 58(1) . . . . .	426
79	2001, c. 25, s. 58(1) . . . . .	427
80	2001, c. 25, s. 61 . . . . .	427
81	2001, c. 25, s. 68 . . . . .	428
82	2001, c. 25, s. 80 . . . . .	428
83	1998, c. 7, s. 1 . . . . .	428
84	. . . . .	429
85	. . . . .	429
	<b><i>Customs and Excise Offshore Application Act [R.S., c. C-53]</i></b>	
86	1999, c. 17, s. 129(1) . . . . .	429
	<b><i>Customs Tariff [1997, c. 36]</i></b>	
87	1999, c. 17, s. 130 . . . . .	430
88	. . . . .	430
89	. . . . .	430
	<b><i>Employment Insurance Act [1996, c. 23]</i></b>	
90	1999, c. 17, s. 133 . . . . .	430
	<b><i>Excise Act [R.S., c. E-14]</i></b>	
91	R.S., c. 1 (2nd Supp.), s. 213(2) (Sch. II, item 5(F)); 1999, c. 17, s. 139(5) . . . . .	430
	<b><i>Excise Act, 2001 [2002, c. 22]</i></b>	
92	. . . . .	431
93	Authorization . . . . .	431
94	Availability and sampling of imported DA and SDA . . . . .	431
95	Limitation on refunding overpayments . . . . .	431
96	Restriction . . . . .	432

Table of Contents

97	.....	432
98	Proof of documents .....	432
	<b>Excise Tax Act [R.S., c. E-15]</b>	
99	1999, c. 17, s. 145(3) .....	433
100	Delegation of powers .....	433
101	R.S., c. 7 (2nd Supp.), s. 34(1); 1995, c. 41, s. 114; 2002, c. 22, s. 381(2) .....	433
102	R.S., c. 7 (2nd Supp.), s. 50(1); 1999, c. 17, par. 156(e) .....	433
103	2001, c. 17, s. 235 .....	434
104	1999, c. 17, s. 152(2) .....	435
105	1993, c. 27, s. 81(1) .....	435
106	1997, c. 10, s. 41.1(1); 1999, c. 17, par. 155(d) .....	435
107	1990, c. 45, s. 12(1); 1999, c. 17, s. 154, par. 156(j) .....	435
108	1992, c. 28, s. 41(1) .....	436
109	1997, c. 10, s. 254 .....	436
110	1997, c. 10, s. 254 .....	437
	<b>Family Orders and Agreements Enforcement Assistance Act [R.S., c. 4 (2nd Supp.)]</b>	
111	1999, c. 31, s. 9(F) .....	437
	<b>Feeds Act [R.S., c. F-9]</b>	
112	1997, c. 6, s. 46 .....	437
	<b>Fertilizers Act [R.S., c. F-10]</b>	
113	1997, c. 6, s. 49 .....	437
	<b>Financial Administration Act [R.S., c. F-11]</b>	
114	SOR/2003-431 .....	438
115	.....	438
	<b>Fish Inspection Act [R.S., c. F-12]</b>	
116	1997, c. 6, s. 60 .....	438
	<b>Health of Animals Act [1990, c. 21]</b>	
117	1997, c. 6, s. 68 .....	438
	<b>Immigration and Refugee Protection Act [2001, c. 27]</b>	
118	Minister of Citizenship and Immigration .....	439
119	2004, c. 15, s. 72 .....	439
	<b>Income Tax Act [R.S., c. 1 (5th Supp.)]</b>	
120	Proof of documents .....	439
	<b>Meat Inspection Act [R.S., c. 25 (1st Supp.)]</b>	
121	1997, c. 6, s. 72 .....	440
122	1997, c. 6, s. 73 .....	440
	<b>Plant Protection Act [1990, c. 22]</b>	
123	1997, c. 6, s. 82 .....	440
	<b>Proceeds of Crime (Money Laundering) and Terrorist Financing Act [2000, c. 17; 2001, c. 41, s. 48]</b>	
124	.....	440
125	.....	441
126	Exception .....	441
127	.....	441

Table of Contents

128	<b>Public Service Superannuation Act [R.S., c. P-36]</b>	442
	<b>Royal Canadian Mint Act [R.S., c. R-9]</b>	
129	.....	442
130	.....	442
	<b>Seeds Act [R.S., c. S-8]</b>	
131	1997, c. 6, s. 88 .....	442
	<b>Special Import Measures Act [R.S., c. S-15]</b>	
132	1999, c. 17, s. 180(2) .....	442
133	1999, c. 17, s. 182 .....	443
134	.....	443
135	.....	445
136	.....	445
137	Application .....	445
	<b>Terminology Changes</b>	
138	.....	445
139	.....	447
140	.....	447
141	.....	447
142	.....	447
143	.....	449
	<b>COORDINATING AMENDMENTS</b>	
144	2003, c. 22 .....	449
145	Bill C-6 .....	451
146	Bill C-22 .....	452
	<b>COMING INTO FORCE</b>	
147	Order in council .....	452
	 <b>CANADA REVENUE AGENCY ACT</b>	
	<b>SHORT TITLE</b>	
1	Short title .....	453
	<b>INTERPRETATION</b>	
2	Definitions .....	453
	<b>HER MAJESTY</b>	
3	Binding on Her Majesty .....	454
	<b>CONTINUATION AND MANDATE OF THE AGENCY</b>	
4	Continuation .....	454
5	Mandate .....	454
	<b>MINISTER</b>	
6	Powers, duties and functions of Minister .....	455
7	Designation of officers .....	455
8	Authorization to act on Minister's behalf .....	455
9	Minister may direct on exercise of powers .....	456
10	Direction from other federal ministers .....	456
11	Directions to the Agency .....	456
12	Compliance with directions .....	456

Table of Contents

13	Minister's power of inquiry . . . . .	456
	<b>STRUCTURE OF THE AGENCY</b>	
	<b><i>Board of Management</i></b>	
14	Establishment . . . . .	456
15	Appointment and tenure of directors . . . . .	456
16	Qualifications of directors . . . . .	457
17	Renewal of term . . . . .	457
18	Continuation in office . . . . .	457
19	Part-time office . . . . .	457
20	Expenses . . . . .	457
21	Accident compensation . . . . .	457
	<b><i>Chair</i></b>	
22	Appointment and tenure of Chair . . . . .	458
23	Incapacity or vacancy . . . . .	458
24	Powers, duties and functions of Chair . . . . .	458
	<b><i>Commissioner and Deputy Commissioner</i></b>	
25	Appointment and tenure of Commissioner . . . . .	458
26	Appointment and tenure of Deputy Commissioner . . . . .	458
27	Incapacity or vacancy . . . . .	458
28	Full-time office . . . . .	458
29	Expenses . . . . .	459
	<b>GENERAL AUTHORITY OF THE AGENCY</b>	
30	Matters over which Agency has authority . . . . .	459
	<b>MANAGEMENT AND DIRECTION OF THE AGENCY</b>	
	<b><i>Responsibilities of the Board</i></b>	
31	Role of the board . . . . .	459
32	By-laws . . . . .	459
33	Advisory role . . . . .	459
34	Limitation . . . . .	459
35	Board's access to information . . . . .	460
	<b><i>Responsibilities of the Commissioner</i></b>	
36	Role of Commissioner . . . . .	460
37	Authorization by Commissioner . . . . .	460
38	Commissioner to keep Minister informed . . . . .	460
39	Commissioner to keep departments informed . . . . .	460
40	Commissioner to keep provinces informed . . . . .	460
41	Reporting to provincial ministers . . . . .	461
	<b><i>Duties and Indemnification of Directors</i></b>	
42	Duty of care . . . . .	461
43	Disclosure of interest in contract . . . . .	461
44	Avoidance standards . . . . .	462
45	Application to court . . . . .	462
46	Power to indemnify . . . . .	462
	<b>CORPORATE BUSINESS PLAN</b>	
47	Corporate business plan . . . . .	463
48	Compliance with corporate business plan . . . . .	463
49	Summary of corporate business plan . . . . .	463

## Table of Contents

<b>HUMAN RESOURCES</b>	
50	Separate agency . . . . . 463
51	Human resources management . . . . . 463
52	Group insurance and benefit programs . . . . . 464
53	Appointment of employees . . . . . 464
54	Staffing program . . . . . 465
55	Mobility to departments . . . . . 465
56	Public Service Commission reports . . . . . 465
57	Political activities . . . . . 465
58	Negotiation of collective agreements . . . . . 465
59	Assessment of recourse . . . . . 465
<b>EXPENDITURES</b>	
60	Unexpended appropriations . . . . . 466
<b>CONTRACTS, AGREEMENTS, ARRANGEMENTS AND LEGAL PROCEEDINGS</b>	
61	Contracts, agreements and arrangements . . . . . 466
62	Contracts with Her Majesty . . . . . 466
63	Agreements to administer a tax . . . . . 466
63.1	Agreements — organ donors . . . . . 467
64	Interpretation . . . . . 467
65	International contracts . . . . . 467
66	Choice of service providers . . . . . 467
67	Legal services . . . . . 467
68	Services by Public Service Commission . . . . . 467
69	Legal proceedings . . . . . 468
70	Assertions against third parties . . . . . 468
<b>INTELLECTUAL PROPERTY</b>	
71	Intellectual property . . . . . 468
72	Inventions . . . . . 468
<b>REAL PROPERTY AND IMMOVABLES</b>	
73	Definitions . . . . . 468
74	Administration of real property and immovables . . . . . 469
75	Acquisition and leasing of real property and immovables . . . . . 469
76	Licences . . . . . 469
77	Transfers to provinces . . . . . 469
78	Grants and concessions . . . . . 470
79	Signing instruments and acts . . . . . 470
80	Grants and concessions to Agency . . . . . 470
81	Utilities . . . . . 470
82	Grants to municipalities . . . . . 470
83	Consideration . . . . . 471
84	<i>Federal Real Property and Federal Immovables Act</i> not applicable . . . . . 471
85	Other provisions inapplicable . . . . . 471
86	Expropriation . . . . . 471
<b>REPORTS TO PARLIAMENT</b>	
87	Audits . . . . . 471
88	Annual report . . . . . 471
89	Review of Act after five years . . . . . 472

Table of Contents

	<b>APPLICATION OF THE OFFICIAL LANGUAGES ACT</b>	
89.1	<i>Official Languages Act</i> applies . . . . .	472
	<b>TRANSITIONAL</b>	
90	Powers, duties and functions . . . . .	472
91	Continuation of staff . . . . .	472
92	Executive group . . . . .	473
93	Term and other employees . . . . .	474
94	Continuation of positions . . . . .	474
95	Employees on probation . . . . .	474
96	Agency employees continued . . . . .	474
97	Designated positions . . . . .	475
98	Pending competitions and appointments . . . . .	475
99	Eligibility lists . . . . .	475
100	Pending appeals . . . . .	475
101	Pending grievances . . . . .	475
102	Transfer of appropriations . . . . .	475
103	Rights and obligations transferred . . . . .	475
104	Commencement of legal proceedings . . . . .	476
105	Evidentiary presumption . . . . .	476

**COMPREHENSIVE AND PROGRESSIVE AGREEMENT FOR TRANS-PACIFIC PARTNERSHIP IMPLEMENTATION ACT**

	<b>SHORT TITLE</b>	
1	Short title . . . . .	477
	<b>INTERPRETATION</b>	
2	Definitions . . . . .	477
3	Interpretation consistent with Agreement . . . . .	477
4	Non-application of Act and Agreement to water . . . . .	477
5	Construction . . . . .	478
	<b>HER MAJESTY</b>	
6	Binding on Her Majesty . . . . .	478
	<b>PURPOSE</b>	
7	Purpose . . . . .	478
	<b>CAUSES OF ACTION</b>	
8	Causes of action under sections 9 to 13 . . . . .	478
	<b>PART 1 — IMPLEMENTATION OF THE AGREEMENT</b>	
	<b><i>Approval and Representation on the Commission</i></b>	
9	Approval . . . . .	479
10	Canadian representative on Commission . . . . .	479
	<b><i>Panels and Labour Council</i></b>	
11	Powers of Minister . . . . .	479
	<b><i>Expenses</i></b>	
12	Payment of expenditures . . . . .	479
	<b><i>Orders</i></b>	
13	Orders — Article 28.20 of TPP . . . . .	480

Table of Contents

**PART 2 — RELATED AMENDMENTS AND TRANSITIONAL PROVISION**

***Related Amendments***

	<b><i>Export and Import Permits Act [R.S., c. E-19]</i></b>	
14	.....	480
15	Payments and securities .....	480
	<b><i>Financial Administration Act [R.S., c. F-11]</i></b>	
16	.....	481
	<b><i>Trade-marks Act [R.S., c. T-13]</i></b>	
17	1993, c. 44, s. 234; 2014, c. 32, s. 53 .....	481
53	[Proposed] Proceedings for interim custody .....	481
18	1993, c. 44, s. 234; 2014, c. 32, s. 53 .....	481
	<b><i>Investment Canada Act [R.S., c. 28 (1st Supp.)]</i></b>	
19	.....	482
	<b><i>Customs Act [R.S., c. 1 (2nd Supp.)]</i></b>	
20	.....	482
21	Certificate of origin completed by importer .....	482
22	2017, c. 6, s. 83(2) .....	482
23	2012, c. 18, s. 26(F) .....	482
24	2012, c. 18, s. 27 .....	482
25	Certificate of Origin — CPTPP .....	483
26	2001, c. 25, s. 57 .....	483
27	.....	483
28	.....	483
29	.....	484
30	.....	484
	<b><i>Commercial Arbitration Act [R.S., c. 17 (2nd Supp.)]</i></b>	
31	.....	484
	<b><i>Canadian International Trade Tribunal Act [R.S., c. 47 (4th Supp.)]</i></b>	
32	2014, c. 14, s. 31(1) .....	484
33	Definition of “principal cause” .....	485
34	Filing of complaint — CPTPP Tariff .....	485
35	2014, c. 14, s. 36 .....	486
36	.....	486
37	.....	486
38	2014, c. 28, s. 40(1) .....	486
39	2014, c. 28, s. 41 .....	487
	<b><i>Customs Tariff [1997, c. 36]</i></b>	
40	.....	487
41	2017, c. 8, s. 34 .....	488
42	.....	488
43	Application of CPTPT .....	488
44	Order by Governor in Council .....	525
45	Goods of tariff item No. 9971.00.00 — CPTPP country .....	527
46	.....	527
47	.....	527
	<b><i>Transitional Provision</i></b>	
48	Investment Canada Act .....	532

Table of Contents

**PART 3 — COORDINATING AMENDMENTS AND COMING INTO FORCE**

	<b><i>Coordinating Amendments</i></b>	
49	2014, c. 20 .....	532
	<b><i>Coming into Force</i></b>	
50	Order in council .....	533
	<b>SCHEDULE 1</b>	
	.....	533
	<b>SCHEDULE 2</b>	
	.....	536
	<b>SCHEDULE 3</b>	
	.....	544
	<b>SCHEDULE 4</b>	
	.....	553
	<b>SCHEDULE 5</b>	
	.....	561
	<b>SCHEDULE 6</b>	
	.....	569
	<b>SCHEDULE 7</b>	
	.....	577
	<b>SCHEDULE 8</b>	
	.....	585
	<b>SCHEDULE 9</b>	
	.....	593
	<b>SCHEDULE 10</b>	
	.....	601
	<b>SCHEDULE 11</b>	
	.....	609
	<b>SCHEDULE 12</b>	
	.....	617

Table of Contents

**SCHEDULE 13**

..... 625

**CULTURAL PROPERTY EXPORT AND IMPORT ACT**

**SHORT TITLE**

1 Short title ..... 635

**INTERPRETATION**

2 Definitions ..... 635

**HER MAJESTY**

3 Binding on Her Majesty ..... 636

**CANADIAN CULTURAL PROPERTY EXPORT CONTROL LIST**

4 Establishment of Control List ..... 636

**PERMIT OFFICERS**

5 Designation of permit officers ..... 637

**EXPERT EXAMINERS**

6 Designation of expert examiners ..... 637

**EXPORT PERMITS**

7 Immediate issue of export permit ..... 637

8 Determination by permit officer ..... 637

9 Determination by expert examiner ..... 638

10 Where object not included in Control List ..... 638

11 Where object included in Control List ..... 638

12 Issue of export permit ..... 638

13 Notice of refusal ..... 638

14 Deposit of copy ..... 639

15 Alteration of permits by Minister and notice ..... 639

16 No export permit for two years ..... 639

**GENERAL PERMITS**

17 General permits to export ..... 639

**REVIEW BOARD**

***Review Board Established***

18 Review Board established ..... 639

19 Remuneration ..... 640

***Duties***

20 Duties ..... 640

***Head Office and Sittings***

21 Head office ..... 640

***Advisers***

22 Expert advice ..... 640

23 [Repealed 2014, c. 20, s. 391.] ..... 641

***Rules and Procedure***

24 Rules ..... 641

25 Review Board may receive information ..... 641

Table of Contents

26	Information given to applicant . . . . .	641
27	Exclusion from hearing . . . . .	641
28	Review Board shall dispose of matters informally and expeditiously . . . . .	641
	<b><i>Review of Applications for Export Permits</i></b>	
29	Request for review by Review Board . . . . .	641
30	Request for determination of fair offer to purchase . . . . .	642
31	Limitation on export permits . . . . .	643
	<b><i>Determination Relating to Income Tax Matters</i></b>	
32	Request for determination of Review Board . . . . .	643
	<b><i>Income Tax Certificate</i></b>	
33	Income tax certificate . . . . .	644
	<b><i>Appeals Before the Tax Court of Canada</i></b>	
33.1	Appeal of redetermination of fair market value . . . . .	645
33.2	Extension of time for appeal . . . . .	645
	<b><i>Report to Minister</i></b>	
34	Report to Minister . . . . .	646
	<b>FINANCIAL</b>	
35	Grants and loans from moneys appropriated . . . . .	646
36	Canadian Heritage Preservation Endowment Account established . . . . . . . . .	646
	<b>CONVENTION FOR THE PROTECTION OF CULTURAL PROPERTY IN THE EVENT OF ARMED CONFLICT AND ITS PROTOCOLS</b>	
36.1	Definitions . . . . .	646
	<b>FOREIGN CULTURAL PROPERTY</b>	
37	Definitions . . . . .	648
	<b>DESIGNATION OF CULTURAL PROPERTY</b>	
38	Designation of cultural property . . . . .	649
	<b>REGULATIONS</b>	
39	Regulations . . . . .	649
	<b>OFFENCES AND PUNISHMENT</b>	
40	Export or attempt to export . . . . .	650
41	No transfer of permits . . . . .	650
42	False information . . . . .	650
43	Import or attempt to import foreign cultural property . . . . .	650
44	Export or attempt to export . . . . .	650
45	Offences and punishment . . . . .	650
46	Officers, etc., of corporations . . . . .	651
47	Venue . . . . .	651
48	Evidence . . . . .	651
	<b>GENERAL</b>	
49	Other lawful obligations . . . . .	651
50	Customs officers' duties . . . . .	651
51	Application of powers under the <i>Customs Act</i> . . . . .	651
52	Report to Parliament . . . . .	652
	<b>SCHEDULE</b>	

Table of Contents

**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**

..... 652

**CUSTOMS AND EXCISE OFFSHORE APPLICATION ACT**

**SHORT TITLE**

1 Short title ..... 655

**INTERPRETATION**

2 Definitions ..... 655

**CUSTOMS JURISDICTION**

3 Application of federal customs laws to designated goods ..... 656

**INFORMATION AND DOCUMENTATION**

4 Information and documentation ..... 657

**ACQUIRED RIGHTS**

***Goods For Use on Site***

5 Goods for use on site ..... 657

***Goods Under Prior Order***

6 Goods under prior order ..... 658

***Special Rules***

7 Five year successive operation ..... 658

8 Goods removed and returned ..... 659

***Ships***

9 Canadian ships in coasting trade ..... 659

10 Canadian ships under prior order ..... 659

**EXPORT ACT**

1 Short title ..... 661

2 Export duties on certain logs and pulpwood ..... 661

3 Export duties on certain ores ..... 661

4 When duties chargeable ..... 661

5 Prohibiting export ..... 661

6 Restrictions on the movement of intoxicating liquors ..... 662

**SCHEDULE**

..... 662

**EXPORT AND IMPORT PERMITS ACT**

**SHORT TITLE**

1 Short title ..... 665

Table of Contents

	<b>INTERPRETATION</b>	
2	Definitions . . . . .	665
	<b>ESTABLISHMENT OF CONTROL LISTS</b>	
3	Export control list of goods and technology . . . . .	668
3.1	[Repealed 1999, c. 31, s. 89.] . . . . .	669
4	Area control list of countries . . . . .	669
4.1	Automatic Firearms Country Control List . . . . .	669
4.11	Brokering Control List . . . . .	669
4.2	Definitions . . . . .	670
5	Import control list of goods . . . . .	670
5.1	Addition to Export Control List or Import Control List . . . . .	674
5.11	[Repealed 1997, c. 14, s. 73.] . . . . .	674
5.2	Addition to Export Control List or Import Control List — Schedule 2 . . . . .	674
5.3	Addition to Import Control List to implement Agreement on Agriculture . . . . .	675
5.4	Definitions . . . . .	675
6	Amendment of lists . . . . .	677
	<b>BILATERAL EMERGENCY MEASURES: TEXTILE AND APPAREL GOODS</b>	
6.1	Definition of “originating goods” . . . . .	677
	<b>IMPORT OR EXPORT ACCESS</b>	
6.2	Determination of quantities . . . . .	678
	<b>SOFTWOOD LUMBER PRODUCTS EXPORT ACCESS</b>	
6.3	Definitions . . . . .	678
6.4	Export from a region . . . . .	679
	<b>PERMITS AND CERTIFICATES</b>	
7	Export permits . . . . .	679
7.1	Brokering permits . . . . .	680
7.2	Security considerations — export and brokering . . . . .	680
7.3	Mandatory considerations — export and brokering . . . . .	680
7.4	Substantial risk . . . . .	680
8	Import permits . . . . .	681
8.1	Import and export permits . . . . .	681
8.2	Minister to issue permit . . . . .	681
8.3	Import permits — allocation . . . . .	682
8.31	Export permits — allocation . . . . .	682
8.4	Export permits for softwood lumber products . . . . .	682
8.5	Retroactive permits . . . . .	683
9	Import certificates . . . . .	683
9.01	[Repealed 1997, c. 14, s. 77.] . . . . .	683
9.1	Minister may issue certificate — Schedule 4 . . . . .	683
9.2	Minister may issue certificate . . . . .	683
10	Alteration of permits, etc. . . . .	683
10.1	Inspectors . . . . .	684
10.2	Inspection . . . . .	684
10.3	Keeping records . . . . .	685
11	Other lawful obligations not affected by permit, etc. . . . .	686
	<b>REGULATIONS</b>	
12	Regulations . . . . .	686

Table of Contents

	<b>PROHIBITIONS</b>	
13	Export or attempt to export . . . . .	687
14	Import or attempt to import . . . . .	687
14.1	Exception . . . . .	687
14.2	Broker or attempt to broker . . . . .	687
15	Diversion, etc. . . . .	688
16	No transfer or unauthorized use of permits . . . . .	688
16.1	Transfers or unauthorized use . . . . .	689
17	False or misleading information, and misrepresentation . . . . .	689
18	Aiding and abetting . . . . .	689
	<b>OFFENCE AND PUNISHMENT</b>	
19	Offence and penalty . . . . .	689
20	Officers, etc., of organization . . . . .	689
21	Applicant for permit for non-resident . . . . .	690
22	Venue . . . . .	690
23	Evidence . . . . .	690
23.1	Evidence — Brokering Control List . . . . .	691
	<b>GENERAL</b>	
24	Customs officers duties . . . . .	691
25	Application of powers under the <i>Customs Act</i> . . . . .	691
26	[Repealed 2018, c. 26, s. 20.] . . . . .	691
	<b>REPORTS TO PARLIAMENT</b>	
27	Annual reports . . . . .	691
	<b>SCHEDULE 1 — COUNTRIES</b>	
	. . . . .	692
	<b>SCHEDULE 2 — INTERGOVERNMENTAL ARRANGEMENTS — COLLECTION OF INFORMATION RELATING TO QUOTAS</b>	
	. . . . .	692
	<b>SCHEDULE 3 — INTERGOVERNMENTAL ARRANGEMENTS — COLLECTION OF INFORMATION RELATING TO IMPORTS OF TEXTILE AND APPAREL GOODS</b>	
	. . . . .	693
	<b>SCHEDULE 4 — INTERGOVERNMENTAL ARRANGEMENTS — ISSUANCE OF CERTIFICATES FOR THE EXPORT OF GOODS SUBJECT TO FOREIGN IMPORT QUOTAS</b>	
	. . . . .	693
	<b>EXPORT AND IMPORT OF ROUGH DIAMONDS ACT</b>	
	<b>SHORT TITLE</b>	
1	Short title . . . . .	697
	<b>INTERPRETATION</b>	
2	Definitions . . . . .	697

## Table of Contents

	<b>MINISTERIAL POWERS</b>	
3	Amendment of schedule . . . . .	698
4	Disclosure . . . . .	698
5	Statistics . . . . .	698
6	Delegation of ministerial powers, duties and functions . . . . .	698
7	Designation of inspectors and investigators . . . . .	698
	<b>EXPORTING ROUGH DIAMONDS</b>	
8	Requirements for exporting rough diamonds . . . . .	698
9	Issuance of Canadian Certificate . . . . .	699
10	Notice of deficiency . . . . .	699
11	Replacement certificate . . . . .	699
12	Invalidation of Canadian Certificate . . . . .	699
13	Reporting . . . . .	699
	<b>IMPORTING ROUGH DIAMONDS</b>	
14	Requirements for importing rough diamonds . . . . .	699
15	Return of imported rough diamonds . . . . .	700
16	Reporting . . . . .	700
	<b>IN-TRANSIT ROUGH DIAMONDS</b>	
17	Seizure of in-transit rough diamonds . . . . .	700
18	Interpretation . . . . .	700
	<b>INSPECTIONS</b>	
19	Powers . . . . .	700
20	Stopping a conveyance . . . . .	701
21	Production of designation document . . . . .	701
22	Duty to assist . . . . .	701
	<b>INVESTIGATIONS</b>	
23	Designation document to be produced . . . . .	701
24	Entry . . . . .	701
	<b>DISPOSITION OF THINGS SEIZED</b>	
25	Notice of reason for seizure . . . . .	701
26	Storage or removal . . . . .	702
27	Duration of detention . . . . .	702
	<b>FORFEITURE</b>	
28	Forfeiture of rough diamonds and other things . . . . .	702
29	Consensual forfeiture . . . . .	702
30	Forfeiture certificate . . . . .	702
31	Disposition of rough diamonds forfeited . . . . .	702
32	Return of things seized if no forfeiture . . . . .	703
	<b>LIABILITY FOR COSTS</b>	
33	Liability for costs . . . . .	703
	<b>REGULATIONS</b>	
34	Regulations . . . . .	703
35	Ministerial regulations . . . . .	703
	<b>OFFENCES AND PUNISHMENT</b>	
36	False or misleading information, and misrepresentation . . . . .	704
37	Forging or altering a Canadian Certificate . . . . .	704
38	Transfer, sale, etc., of a Canadian Certificate . . . . .	704

Table of Contents

39	Failing to maintain or falsifying records . . . . .	704
40	Obstruction . . . . .	704
40.1	Summary conviction offence . . . . .	704
41	Punishment . . . . .	704
42	Officers, etc., of corporations . . . . .	705
43	Applicant for Certificate for non-resident . . . . .	705
44	Venue . . . . .	705
45	Evidence . . . . .	705
45.1	Review . . . . .	705

**COMING INTO FORCE**

46	Coming into force . . . . .	706
----	-----------------------------	-----

**SCHEDULE**

**IMPORTATION OF INTOXICATING LIQUORS ACT**

1	Short title . . . . .	709
2	Definitions . . . . .	709
3	Prohibition . . . . .	710
4	Burden of proof . . . . .	712
5	Punishment . . . . .	712
6	Prosecution in place where liquor imported . . . . .	712
7	Search warrants . . . . .	712
8	Sacramental, medicinal and other purposes exempted . . . . .	713

**SCHEDULE**

**PROCEEDS OF CRIME (MONEY LAUNDERING) AND TERRORIST  
FINANCING ACT**

**SHORT TITLE**

1	Short title . . . . .	716
---	-----------------------	-----

**INTERPRETATION**

2	Definitions . . . . .	716
---	-----------------------	-----

**OBJECT OF ACT**

3	Object . . . . .	718
---	------------------	-----

**HER MAJESTY**

4	Binding on Her Majesty . . . . .	718
---	----------------------------------	-----

**PART 1 — RECORD KEEPING, VERIFYING IDENTITY, REPORTING OF SUSPICIOUS  
TRANSACTIONS AND REGISTRATION (SS. 5—11.4)**

**Application**

5	Application of Part . . . . .	718
5.1	Clarification . . . . .	720

**Record Keeping and Verifying Identity**

6	Record keeping . . . . .	720
6.1	Verifying identity . . . . .	720

## Table of Contents

	<b>Reporting and Other Requirements</b>	
7	Transactions if reasonable grounds to suspect . . . . .	721
7.1	Disclosure . . . . .	721
8	No disclosure of reports . . . . .	721
9	Financial transactions to be reported . . . . .	721
9.1	Reports under other Acts . . . . .	722
9.2	Inability to verify identity . . . . .	722
9.3	Politically exposed persons . . . . .	722
9.3.1	Prohibition if unregistered . . . . .	723
9.4	Correspondent banking . . . . .	724
9.5	Electronic funds transfer . . . . .	724
9.6	Compliance program . . . . .	724
9.6.1	Measures and information: paragraph 5(e.1) . . . . .	725
9.7	Foreign branches and subsidiaries . . . . .	725
9.8	Information exchange between affiliated entities . . . . .	726
9.9	Definition of “agent or mandatary” . . . . .	726
9.9.1	Agent or mandatary . . . . .	726
9.9.2	Duty to verify . . . . .	726
9.9.3	Agent or mandatary — criminal convictions . . . . .	726
10	Immunity . . . . .	727
10.1	Non-application to legal counsel . . . . .	727
11	Solicitor-client privilege or professional secrecy . . . . .	727
11.01	Disclosure without consent . . . . .	727
	<b>Registration</b>	
	<b>Application and Revocation</b>	
11.1	Registration requirement . . . . .	728
11.1.1	Ineligible for registration . . . . .	728
11.1.2	Application for registration . . . . .	730
11.1.3	Changes to information . . . . .	730
11.1.4	Clarifications — applicant . . . . .	731
11.1.5	Notice of registration . . . . .	731
11.1.6	Denial of application . . . . .	731
11.1.7	Clarifications — registrant . . . . .	731
11.1.7.1	Revocation — contravention . . . . .	731
11.1.8	Written reasons . . . . .	731
11.1.9	Renewal of registration . . . . .	731
11.2	Cessation of activity . . . . .	731
	<b>Review</b>	
11.3	Application for review by Director . . . . .	732
	<b>Appeal to Federal Court</b>	
11.4	Appeal . . . . .	732
	<b>PART 1.1 — PROTECTION OF CANADA’S FINANCIAL SYSTEM (SS. 11.41–11.7)</b>	
	<b>Interpretation</b>	
11.41	Definition of “foreign entity” . . . . .	732
	<b>Ministerial Directive</b>	
11.42	Minister’s written directive . . . . .	733
11.43	Due to comply . . . . .	734
11.44	Foreign branches and subsidiaries . . . . .	734

Table of Contents

11.45	[Repealed 2014, c. 20, s. 269.] . . . . .	734
11.46	Inconsistency . . . . .	734
11.47	Statutory Instruments Act . . . . .	734
11.48	Review . . . . .	735
	<b>Limitation and Prohibition of Financial Transactions</b>	
11.49	Regulations — limitation and prohibition . . . . .	735
11.5	Review . . . . .	736
11.6	Foreign branches . . . . .	736
11.7	Ministerial permit . . . . .	736
	<b>PART 2 — REPORTING OF CURRENCY AND MONETARY INSTRUMENTS (SS. 11.8–39)</b>	
	<b>Interpretation</b>	
11.8	Definition of “officer” . . . . .	736
	<b>Reporting</b>	
12	Currency and monetary instruments . . . . .	736
13	[Repealed 2018, c. 27, s. 174.] . . . . .	737
	<b>Retention</b>	
14	Temporary retention . . . . .	737
	<b>Searches</b>	
15	Search of the person . . . . .	738
16	Search of conveyance . . . . .	739
17	Examination and opening of mail . . . . .	739
	<b>Seizures</b>	
18	Seizure and forfeiture . . . . .	739
19	Power to call in aid . . . . .	740
19.1	Recording of reasons for decision . . . . .	740
20	Report to President and the Centre . . . . .	740
	<b>Exported Mail</b>	
21	Mail to be made available to an officer . . . . .	740
	<b>Transfer to the Minister of Public Works and Government Services</b>	
22	When forfeiture under s. 14(5) . . . . .	740
	<b>Forfeiture</b>	
23	Time of forfeiture . . . . .	741
	<b>Review and Appeal</b>	
24	Review of forfeiture . . . . .	741
24.1	Corrective measures . . . . .	741
25	Request for Minister’s decision . . . . .	741
25.1	Extension of time by Minister . . . . .	741
25.2	Extension of time by Federal Court . . . . .	742
26	Notice of President . . . . .	742
27	Decision of the Minister . . . . .	743
28	If there is no contravention . . . . .	743
29	If there is a contravention . . . . .	743
30	Appeal to Federal Court . . . . .	743
31	Service of notices . . . . .	744
	<b>Third Party Claims</b>	
32	Interest as owner . . . . .	744
33	Order . . . . .	745

Table of Contents

34	Appeal . . . . .	745
35	Delivery after final order . . . . .	745
	<b><i>Disclosure and Use of Information</i></b>	
36	Prohibition . . . . .	745
37	Use of information . . . . .	747
	<b><i>Agreements for Exchange of Information</i></b>	
38	Agreements with foreign states . . . . .	747
38.1	Agreements with foreign states . . . . .	747
	<b><i>Delegation</i></b>	
39	Minister’s duties . . . . .	747
	<b>PART 2.1 — REPORTING OF GOODS (SS. 39.01–39.39)</b>	
	<b><i>Interpretation</i></b>	
39.01	Definitions . . . . .	748
	<b><i>Reporting</i></b>	
39.02	Reporting . . . . .	748
	<b><i>Retention</i></b>	
39.03	Temporary retention . . . . .	749
	<b><i>Searches</i></b>	
39.04	Search of person . . . . .	750
39.05	Customs Act . . . . .	750
	<b><i>Seizures</i></b>	
39.06	Seizure and forfeiture . . . . .	750
39.07	Power to call in aid . . . . .	751
39.08	Recording of reasons for decision . . . . .	751
39.09	Report to President . . . . .	751
	<b><i>Transfer to the Minister of Public Works and Government Services</i></b>	
39.1	Forfeiture under subsection 39.03(5) . . . . .	751
	<b><i>Forfeiture</i></b>	
39.11	Time of forfeiture . . . . .	751
	<b><i>Review and Appeal</i></b>	
39.12	Review of forfeiture . . . . .	752
39.13	Corrective measures . . . . .	752
39.14	Request for Minister’s decision . . . . .	752
39.15	Extension of time by Minister . . . . .	752
39.16	Extension of time by Federal Court . . . . .	753
39.17	Notice of President . . . . .	753
39.18	Decision of Minister . . . . .	753
39.19	Return of goods . . . . .	754
39.2	Confirmation of forfeiture . . . . .	754
39.21	Appeal to Federal Court . . . . .	754
39.22	Service of notices . . . . .	754
	<b><i>Third Party Claims</i></b>	
	[Heading added 2024, c. 15, s. 285.]	
39.23	Interest as owner . . . . .	754
39.24	Order . . . . .	755
39.25	Appeal . . . . .	755

Table of Contents

39.26	Delivery after final order . . . . .	755
	<b><i>Disclosure and Use of Information</i></b>	
39.27	Prohibition . . . . .	756
39.28	Use of information . . . . .	758
39.29	Feedback, research and public education . . . . .	759
	<b><i>Agreements for Exchange of Information</i></b>	
39.3	Agreements with foreign states . . . . .	760
39.31	Agreements with foreign states . . . . .	760
	<b><i>Delegation</i></b>	
39.32	Minister's duties . . . . .	760
	<b><i>Forms</i></b>	
39.33	Declaration . . . . .	760
	<b><i>Electronic Administration and Enforcement</i></b>	
39.34	Electronic administration and enforcement . . . . .	761
39.35	Provision of information . . . . .	761
39.36	Conditions for electronic version . . . . .	761
39.37	Deemed timing of receipt . . . . .	761
39.38	Regulations . . . . .	761
	<b><i>Administrative Monetary Penalties</i></b>	
39.39	Regulations . . . . .	762
	<b>PART 3 — FINANCIAL TRANSACTIONS AND REPORTS ANALYSIS CENTRE OF CANADA</b>	
	(SS. 40–72.1)	
	<b><i>Object</i></b>	
40	Object . . . . .	762
	<b><i>Establishment of the Centre</i></b>	
41	Centre established . . . . .	763
42	Minister is responsible . . . . .	763
	<b><i>Organization and Head Office</i></b>	
43	Appointment of Director . . . . .	763
44	Accident compensation . . . . .	763
45	Director's powers . . . . .	764
46	Employees . . . . .	764
47	Remuneration . . . . .	764
48	Head office . . . . .	764
	<b><i>Human Resources</i></b>	
49	Personnel . . . . .	764
50	Political activities . . . . .	765
	<b><i>Appropriation</i></b>	
	[Heading added 2021, c. 23, s. 164.]	
50.1	Advance amounts out of C.R.F. . . . .	765
	<b><i>Authority to Provide Services</i></b>	
51	Authority to provide services . . . . .	765
	<b><i>Assessments</i></b>	
	[Heading added 2021, c. 23, s. 165.]	
51.1	Centre to ascertain expenses . . . . .	765

## Table of Contents

51.2	Assessment of particular expenses . . . . .	766
51.3	Prescribed information . . . . .	766
51.4	Assessment binding . . . . .	766
<b><i>Disclosure of Information</i></b>		
52	Director to report to Minister . . . . .	766
53	Limitation . . . . .	767
53.1	Director or officer to disclose information for the purpose of Part 1.1 . . . . .	767
53.2	Limitation . . . . .	768
53.3	Director to seek consent . . . . .	768
53.31	Information — assessment of risks . . . . .	768
53.32	National security or integrity of financial system . . . . .	769
53.4	National Security and Intelligence Committee of Parliamentarians Act . . . . .	769
53.5	National Security and Intelligence Review Agency Act . . . . .	769
53.6	Retail Payment Activities Act . . . . .	770
<b><i>Reports and Information</i></b>		
54	Reports and information . . . . .	770
54.1	Registrar . . . . .	771
<b><i>Disclosure and Use of Information</i></b>		
55	Disclosure by Centre prohibited . . . . .	772
55.1	Disclosure — threats to security of Canada . . . . .	777
56	Agreements and arrangements . . . . .	781
56.1	Disclosure to foreign agencies . . . . .	781
56.2	Usefulness of information . . . . .	784
57	Use of information . . . . .	784
58	Feedback, research and public education . . . . .	785
58.1	Centre may disclose information to Minister . . . . .	785
59	Immunity from compulsory processes . . . . .	786
60	Limitation on orders for disclosure of information . . . . .	786
60.1	Application for production order . . . . .	788
60.2	Hearing of applications . . . . .	790
60.3	Purpose of application . . . . .	791
61	Certain provisions not applicable . . . . .	793
<b><i>Compliance Measures</i></b>		
62	To ensure compliance . . . . .	793
63	Warrant required to enter dwelling-house . . . . .	793
63.01	Means of telecommunication . . . . .	794
63.1	Information demand . . . . .	794
64	Definition of “judge” . . . . .	794
65	Disclosure to law enforcement agencies . . . . .	796
65.01	Disclosure to Canada Revenue Agency . . . . .	796
65.02	Disclosure to Canada Revenue Agency . . . . .	796
65.03	Disclosure to Bank of Canada . . . . .	797
65.1	Agreements and arrangements . . . . .	797
<b><i>Contracts and Agreements</i></b>		
66	Power to enter into . . . . .	797
67	Choice of service providers . . . . .	798

Table of Contents

	<b>Legal Proceedings</b>	
68	Centre . . . . .	798
68.1	Filing of documents . . . . .	798
69	No liability . . . . .	798
	<b>Audit</b>	
70	Audit . . . . .	798
	<b>Reports</b>	
71	Annual report . . . . .	799
72	Review of Act by parliamentary committee . . . . .	799
	<b>Service of Notices</b>	
72.1	Authorized person . . . . .	799
	<b>PART 4 — REGULATIONS (S. 73)</b>	
73	Regulations . . . . .	799
	<b>PART 4.1 — NOTICES OF VIOLATION, COMPLIANCE AGREEMENTS AND PENALTIES</b>	
	(SS. 73.1–73.5)	
	<b>Violations</b>	
73.1	Regulations . . . . .	801
73.11	Criteria for penalty . . . . .	801
73.12	How contravention may be proceeded with . . . . .	801
73.13	Commission of violation . . . . .	802
	<b>Notices of Violation</b>	
73.14	Contents of notice . . . . .	802
73.15	Payment of penalty . . . . .	802
	<b>Compliance Agreements</b>	
73.16	Contents of compliance agreement . . . . .	803
73.17	Compliance agreement complied with . . . . .	803
73.18	Compliance agreement not complied with . . . . .	803
73.19	Application for review . . . . .	803
73.2	Deemed violation . . . . .	804
	<b>Appeal to Federal Court</b>	
73.21	Right of appeal . . . . .	804
	<b>Publication</b>	
73.22	Publication . . . . .	805
	<b>Rules about Violations</b>	
73.23	Violations not offences . . . . .	805
73.24	Due diligence available . . . . .	805
	<b>Collection of Penalties</b>	
73.25	Debts to Her Majesty . . . . .	806
73.26	Certificate . . . . .	806
73.27	Collecting penalties . . . . .	806
73.28	Interest . . . . .	806
73.29	Garnishment . . . . .	806
73.3	Write-off . . . . .	807
	<b>General Provisions</b>	
73.4	Evidence . . . . .	807
73.5	Time limit . . . . .	807

Table of Contents

	<b>PART 5 — OFFENCES AND PUNISHMENT (SS. 74–82)</b>	
74	General offences . . . . .	807
75	Reporting and regulations — sections 7 and 7.1 and subsection 11.49(1) . . . . .	808
76	Disclosure . . . . .	808
77	Reporting — section 9 . . . . .	808
77.01	Verifications and reviews — sections 9.92 and 9.93 . . . . .	808
77.1	Registry . . . . .	809
77.2	Threats and retaliation against employees . . . . .	809
77.3	Offence — structured financial transactions . . . . .	809
77.4	Offence — registration . . . . .	810
78	Liability of officers and directors . . . . .	810
79	Offence by employee, agent or mandatary . . . . .	810
80	Exemption . . . . .	810
81	Time limitation — five years . . . . .	810
82	Venue . . . . .	811
	<b>PART 6 — TRANSITIONAL PROVISIONS, CONSEQUENTIAL AND CONDITIONAL AMENDMENTS, REPEAL AND COMING INTO FORCE (SS. 83–99)</b>	
	<i>Transitional Provisions</i>	
83	Regulations remain in effect . . . . .	811
83.1	Definitions . . . . .	811
83.2	Agent or mandatary . . . . .	811
83.3	Documents — registration . . . . .	812
	<i>Consequential Amendments</i>	
	<b>Access to Information Act [R.S., c. A-1]</b>	
84	. . . . .	812
85	. . . . .	812
	<b>Canada Post Corporation Act [R.S., c. C-10]</b>	
86	R.S., c. 1 (2nd Supp.), s. 170(2) . . . . .	812
87	R.S., c. 1 (2nd Supp.), s. 171 . . . . .	812
88	R.S., c. 1 (2nd Supp.), s. 172(1) . . . . .	813
	<b>Criminal Code [R.S., c. C-46]</b>	
89	R.S., c. 27 (1st Supp.), s. 71 . . . . .	813
	<b>Privacy Act [R.S., c. P-21]</b>	
90	. . . . .	813
	<b>Public Service Staff Relations Act [R.S., c. P-35]</b>	
91	. . . . .	813
	<b>Seized Property Management Act [1993, c. 37]</b>	
92	. . . . .	813
93	. . . . .	814
94	1995, c. 22, s. 18 (Sch. IV, item 11) . . . . .	814
95	1997, c. 23, s. 23 . . . . .	814
96	1997, c. 23, s. 24 . . . . .	814
	<i>Conditional Amendments</i>	
97	Bill C-6 . . . . .	815
	<i>Repeal</i>	
98	Repeal . . . . .	815



## Table of Contents

20	Sending abroad . . . . .	830
21	Terms and conditions . . . . .	830
22	Contempt of court . . . . .	830
22.01	Application of <i>Criminal Code</i> . . . . .	831
22.02	Approval of request to obtain production . . . . .	831
22.03	Production and non-disclosure orders . . . . .	831
22.04	Sending abroad . . . . .	831
22.05	Offence . . . . .	832
22.06	Orders to gather tax information . . . . .	832
<b>Video Link</b>		
22.1	Approval of request to obtain evidence by video link, etc. . . . .	832
22.2	Order for video link, etc. . . . .	833
22.3	Other laws about witnesses to apply . . . . .	833
22.4	Contempt of court in Canada . . . . .	833
<b>Arrest Warrant</b>		
23	Arrest warrant . . . . .	834
<b>Examination of Place or Site</b>		
23.1	Approval of request for examination of place or site . . . . .	834
<b>Transfer of Detained Persons</b>		
24	Approval of transfer request . . . . .	835
25	Making of transfer order . . . . .	835
26	Absence deemed imprisonment . . . . .	836
27	Variation of transfer order . . . . .	836
28	Copy of order to jailer . . . . .	836
29	Exception for young persons . . . . .	836
<b>Lending Exhibits</b>		
30	Approval of loan request . . . . .	836
31	Making of loan order . . . . .	836
32	Variation of loan order . . . . .	837
33	Copy of order to custodian . . . . .	837
34	Presumption of continuity . . . . .	837
<b>Appeal</b>		
35	Appeal on question of law . . . . .	837
<b>PART II — ADMISSIBILITY IN CANADA OF EVIDENCE OBTAINED ABROAD PURSUANT TO AN AGREEMENT (SS. 36–39)</b>		
36	Foreign records . . . . .	837
37	Foreign things . . . . .	838
38	Status of certificate . . . . .	838
39	Service abroad . . . . .	838
<b>PART III — IMPLEMENTATION OF TREATIES IN CANADA (SS. 40–44)</b>		
<b>Special Authorization to Come Into Canada</b>		
40	Special authorization . . . . .	838
41	Safe conduct . . . . .	839
<b>Detention in Canada</b>		
42	Detention of transferred person . . . . .	839
<b>Determination of the Validity of Refusals</b>		
43	Powers of judge . . . . .	840

Table of Contents

	<b><i>Privilege for Foreign Records</i></b>	
44	Privilege . . . . .	840
	<b>PART IV — CONSEQUENTIAL AMENDMENTS AND COMING INTO FORCE (S. 49)</b>	
	<b><i>Coming into Force</i></b>	
49	Coming into force . . . . .	840
	<b>SCHEDULE — DESIGNATED STATES OR ENTITIES</b>	
	<b>SPECIAL ECONOMIC MEASURES ACT</b>	
	<b>SHORT TITLE</b>	
1	Short title . . . . .	841
	<b>INTERPRETATION</b>	
2	Definitions . . . . .	841
2.1	Deemed ownership . . . . .	842
	<b>HER MAJESTY</b>	
3	Binding on Her Majesty . . . . .	842
	<b>PURPOSE</b>	
3.1	Purpose of Act . . . . .	842
	<b>ORDERS AND REGULATIONS</b>	
4	Orders and regulations . . . . .	842
5	Costs . . . . .	844
5.1	Application for review . . . . .	844
5.2	Ranking . . . . .	845
	<b>FORFEITURE ORDERS</b>	
5.3	Definitions . . . . .	845
5.4	Forfeiture . . . . .	845
5.5	Not a Crown corporation . . . . .	846
5.6	Payment out of Proceeds Account . . . . .	846
	<b>ADMINISTRATION AND ENFORCEMENT</b>	
6	Enforcement . . . . .	846
6.1	Sharing of information . . . . .	846
6.2	RCMP . . . . .	847
6.2.1	FINTRAC . . . . .	847
6.3	Provision of information . . . . .	847
7	Tabling in Parliament . . . . .	847
7.1	Agreements . . . . .	848
8	Offence and punishment . . . . .	849
9	Peace officers for the purposes of this Act . . . . .	849
10	Evidence . . . . .	849
11	Proceedings . . . . .	849
12	Consent of Attorney General required . . . . .	850

Table of Contents

**EXCISE TAX ACT**

**PART IX — GOODS AND SERVICES TAX**

**DIVISION III — TAX ON IMPORTATION OF GOODS [SS. 212–216]**

212	Imposition of goods and services tax . . . . .	851
212.1	[HST on casual imports] . . . . .	851
213	Exception [non-taxable importations] . . . . .	852
213.1	Security . . . . .	852
213.2	[Inward processing] Import certificate . . . . .	852
214	Payment [and administration] of taxes [on importations] . . . . .	853
214.1	Deduction [for provincial point-of-sale rebate] . . . . .	853
215	Value of goods . . . . .	853
215.1	Rebate for returned goods . . . . .	853
216	Meaning of “determination of the tax status” . . . . .	855

**SELECT LUXURY ITEMS TAX ACT**

**SHORT TITLE**

1	Short title . . . . .	857
---	-----------------------	-----

**PART 1 — SELECT LUXURY ITEMS TAX (SS. 2–59)**

**DIVISION 1 — INTERPRETATION AND APPLICATION**

**Subdivision A — Interpretation**

2	Definitions . . . . .	857
3	Meaning of administration or enforcement of this Act . . . . .	862
4	Person resident in Canada . . . . .	862
5	Arm’s length . . . . .	863
6	Negative amounts . . . . .	863
7	Sale — subject item . . . . .	864
8	Improvement to subject item . . . . .	864
9	Price threshold . . . . .	865
10	Definition of “business” . . . . .	866
11	Where vessel journeys originate and terminate . . . . .	868
12	Registration of vehicle . . . . .	869

**Subdivision B — Consideration and Retail Value**

13	Definitions . . . . .	869
14	Value of consideration . . . . .	870
15	Levies included in consideration . . . . .	872
16	Retail value of subject item . . . . .	872

**Subdivision C — Her Majesty**

17	Her Majesty . . . . .	872
----	-----------------------	-----

**DIVISION 2 — APPLICATION OF TAX**

**Subdivision A — Tax on Sale**

18	Tax — sale of subject item . . . . .	872
19	Tax not payable — registered vendor of vehicles . . . . .	874

**Subdivision B — Tax on Importation**

20	Tax — importation into Canada . . . . .	875
21	Tax not payable — registered vendor . . . . .	876

Table of Contents

22	Definition of “determination of the tax status” . . . . .	878
	<b>Subdivision C — Tax in Other Circumstances</b>	
23	Tax — registration of registered vendor’s vehicle . . . . .	879
24	Tax — lease of subject vehicle . . . . .	879
25	Tax — lease of aircraft or vessel . . . . .	880
26	Tax — use of aircraft or vessel . . . . .	881
27	Tax — ceasing to be registered vendor . . . . .	882
28	Tax — ceasing to be qualifying aircraft user . . . . .	883
	<b>Subdivision D — Tax on Improvements</b>	
29	Rules — improvement after sale . . . . .	884
30	Rules — improvement in other circumstances . . . . .	885
31	Improvement period — regulations . . . . .	885
32	Non-arm’s length — joint and several, or solidary, liability . . . . .	885
	<b>Subdivision E — General Rules</b>	
33	Tax not payable — regulations . . . . .	886
34	Amount of tax — general . . . . .	886
35	Amount of tax — improvement . . . . .	886
	<b>DIVISION 3 — CERTIFICATES</b>	
36	Exemption certificate . . . . .	886
37	Tax certificate . . . . .	887
38	Application for special import certificate . . . . .	889
	<b>DIVISION 4 — REBATES</b>	
	<b>Subdivision A — Rebates to Net Tax</b>	
39	Rebate to net tax — export . . . . .	891
40	Rebate to net tax — regulations . . . . .	891
41	Application for rebate to net tax . . . . .	891
	<b>Subdivision B — Other Rebates</b>	
42	Rebate — foreign representative . . . . .	892
43	Rebate — payment in error . . . . .	892
44	Rebate — regulations . . . . .	893
45	Restriction on rebate . . . . .	893
	<b>Subdivision C — General Rules for Rebates</b>	
46	Restriction on rebate . . . . .	893
47	Single application . . . . .	893
48	Restriction — bankruptcy . . . . .	893
49	Statutory recovery rights . . . . .	893
	<b>DIVISION 5 — REGISTRATION, REPORTING PERIODS, RETURNS AND REQUIREMENT TO PAY</b>	
50	Qualifying sale . . . . .	894
51	Application for registration . . . . .	895
52	Cancellation of registration . . . . .	896
53	Security — registration . . . . .	896
54	Reporting periods . . . . .	897
55	Filing of return . . . . .	897
56	Form and content . . . . .	897
57	Net tax — obligation . . . . .	898
58	Overpayment of rebate or interest . . . . .	898
59	Information return . . . . .	899

Table of Contents

	<b>PART 2 — ADMINISTRATION (SS. 60–157)</b>	
	<b>DIVISION 1 — MISCELLANEOUS</b>	
	<b>Subdivision A — Trustees, Receivers, Personal Representatives</b>	
60	Definitions . . . . .	900
61	Estate or succession of deceased individual . . . . .	903
62	Definitions . . . . .	903
63	Distribution by trust . . . . .	904
	<b>Subdivision B — Amalgamation and Winding-up</b>	
64	Amalgamations . . . . .	904
65	Winding-up . . . . .	905
	<b>Subdivision C — Partnerships and Joint Ventures</b>	
66	Partnerships . . . . .	905
67	Joint ventures . . . . .	905
	<b>Subdivision D — Anti-avoidance</b>	
68	Definitions . . . . .	906
69	Definitions . . . . .	907
	<b>DIVISION 2 — ADMINISTRATION AND ENFORCEMENT</b>	
	<b>Subdivision A — Payments</b>	
70	Set-off of rebate . . . . .	908
71	Definition of “electronic payment” . . . . .	908
72	Small amounts owing . . . . .	908
73	Authority for separate returns . . . . .	908
74	Definition of “electronic filing” . . . . .	909
75	Execution of returns, etc. . . . .	909
76	Extension of time . . . . .	909
77	Demand for return . . . . .	910
	<b>Subdivision B — Administration and Officers</b>	
78	Minister’s duty . . . . .	910
79	Staff . . . . .	910
80	Administration of oaths . . . . .	910
81	Inquiry . . . . .	910
	<b>Subdivision C — Interest</b>	
82	Specified rate of interest . . . . .	911
83	Compound interest on amounts owed by Her Majesty . . . . .	912
84	Interest if Act amended . . . . .	912
85	Waiving or reducing interest . . . . .	912
86	Cancellation of penalties and interest . . . . .	912
87	Dishonoured instruments . . . . .	912
	<b>Subdivision D — Records and Information</b>	
88	Keeping records . . . . .	913
89	Electronic funds transfer . . . . .	913
90	Requirement to provide information or record . . . . .	913
91	Definitions . . . . .	914
	<b>Subdivision E — Assessments</b>	
92	Assessment . . . . .	917
93	Assessment of rebate . . . . .	918
94	Restriction on payment by Minister . . . . .	918

## Table of Contents

95	Notice of assessment . . . . .	918
96	Limitation period for assessments . . . . .	918
	<b>Subdivision F — Objections to Assessment</b>	
97	Objection to assessment . . . . .	920
98	Extension of time by Minister . . . . .	921
	<b>Subdivision G — Appeal</b>	
99	Extension of time by Tax Court of Canada . . . . .	921
100	Appeal to Tax Court of Canada . . . . .	922
101	Extension of time to appeal . . . . .	922
102	Limitation on appeals to Tax Court of Canada . . . . .	923
103	Institution of appeals . . . . .	923
104	Disposition of appeal . . . . .	923
105	References to Tax Court of Canada . . . . .	924
106	Reference of common questions to Tax Court of Canada . . . . .	924
	<b>Subdivision H — Penalties</b>	
107	Failure to file return . . . . .	925
108	Failure to file by electronic transmission . . . . .	925
109	Failure to register . . . . .	926
110	Penalty — false statement . . . . .	926
111	Penalty for false declaration — special import certificate . . . . .	926
112	Failure to apply — tax certificate . . . . .	926
113	Failure to notify — tax certificate . . . . .	926
114	Penalty — unregistered importer . . . . .	926
115	Failure to answer demand . . . . .	927
116	Failure to provide information . . . . .	927
117	Failure to provide information . . . . .	927
118	False statements or omissions . . . . .	927
119	General penalty . . . . .	927
120	Waiving or cancelling penalties . . . . .	927
	<b>Subdivision I — Offences and Punishment</b>	
121	Offence for failure to file return or to comply with demand or order . . . . .	928
122	Offences for false or deceptive statement . . . . .	928
123	Definition of “confidential information” . . . . .	929
124	Failure to pay tax . . . . .	929
125	General offence . . . . .	930
126	Compliance orders . . . . .	930
127	Officers of corporations, etc. . . . .	930
128	No power to decrease punishment . . . . .	930
129	Information or complaint . . . . .	930
	<b>Subdivision J — Inspections</b>	
130	Definition of “dwelling-house” . . . . .	930
131	Compliance order . . . . .	932
132	Search warrant . . . . .	932
133	Definition of “foreign-based information or record” . . . . .	933
134	Copies . . . . .	934
135	Compliance . . . . .	934
136	Information respecting non-resident persons . . . . .	934

Table of Contents

<b>Subdivision K — Collection</b>	
137	Definitions . . . . . 935
138	Security . . . . . 936
139	Collection restrictions . . . . . 937
140	Over \$10,000,000 — security . . . . . 938
141	Certificates . . . . . 938
142	Garnishment . . . . . 941
143	Recovery by deduction or set-off . . . . . 942
144	Acquisition of debtor’s property . . . . . 942
145	Money seized from debtor . . . . . 942
146	Seizure . . . . . 943
147	Person leaving Canada or defaulting . . . . . 943
148	Definitions . . . . . 943
149	Compliance by unincorporated bodies . . . . . 945
150	Definition of “transaction” . . . . . 946
<b>Subdivision L — Evidence and Procedure</b>	
151	Service . . . . . 948
152	Timing of receipt . . . . . 948
153	Proof of service . . . . . 948
<b>DIVISION 3 — REGULATIONS</b>	
154	Regulations . . . . . 952
155	Positive or negative amount — regulations . . . . . 952
156	Incorporation by reference — limitation removed . . . . . 952
157	Certificates and registrations not statutory instruments . . . . . 953
<b>SCHEDULE — REMOTE COMMUNITIES — QUALIFYING FLIGHT</b>	
<b>86-946 — ABATEMENT OF DUTIES PAYABLE REGULATIONS</b>	
<b>SHORT TITLE</b>	
1	. . . . . 960
<b>INTERPRETATION</b>	
2	. . . . . 960
<b>DETERMINATION OF AMOUNT OF ABATEMENT</b>	
3	. . . . . 960
4	. . . . . 961
<b>ABATEMENT NOT TO BE GRANTED</b>	
5	. . . . . 961
<b>86-1062 — ACCOUNTING FOR IMPORTED GOODS AND PAYMENT OF DUTIES REGULATIONS</b>	
1	[Repealed SOR/2018-121, s. 2.] . . . . . 962
<b>INTERPRETATION [S. 2]</b>	
2	. . . . . 962
2.1	. . . . . 963

Table of Contents

**PART I — [SS. 2.2–16]**

	<b>General Manner of Accounting</b>	
2.2	.....	964
3	.....	964
4	.....	965
	<b>General Requirements Respecting the Accounting for and Payment of Duties on Casual Goods</b>	
5	.....	965
5.1	.....	965
	<b>General Requirements Respecting the Accounting for Commercial Goods</b>	
6	.....	965
	<b>Release Without Accounting</b>	
7	.....	966
	<b>Release of Goods Imported by Courier Prior to Accounting and Prior to Payment of Duties</b>	
7.1	.....	967
7.2	.....	968
7.3	.....	968
7.4	.....	968
7.5	.....	968
	<b>Release of Goods Imported as Mail</b>	
8	.....	968
8.1	[Repealed SOR/98-186, s. 1.] .....	969
8.2	.....	969
8.3	.....	969
	<b>Release of and Interim Accounting for Commercial Goods</b>	
9	.....	969
	<b>Final Accounting and Payment of Duties for Commercial Goods After Interim Accounting (No CSA Authorization)</b>	
9.1	.....	970
10	.....	970
10.1	.....	970
	<b>Release of Eligible Goods Under Paragraph 32(2)(b) of the Act</b>	
10.2	.....	970
	<b>Final Accounting and Payment of Duties for Commercial Goods Under Subsection 32(2) of the Act (CSA Importer)</b>	
10.3	.....	970
10.31	.....	971
10.4	.....	971
	<b>CSA Authorizations</b>	
10.5	.....	971
10.6	.....	972
10.7	.....	973
10.71	.....	974
10.8	.....	974
10.81	.....	974

10.82	.....	974
10.9	[Repealed SOR/2024-41, s. 24.] .....	975
	<b>Security for Release of Goods</b>	
11	.....	975
	<b>Release of and Interim Accounting for Commercial Goods where Information is Deficient</b>	
12	.....	975
13	.....	975
	<b>Release of Plans, Drawings, Blueprints, Machinery and Equipment</b>	
14	.....	976
15	.....	976
16	[Repealed SOR/2024-41, s. 30(2).] .....	977
	<b>PART II — [S. 17]</b>	
17	[Repealed SOR/2006-152, s. 19.] .....	977
	<b>SCHEDULE 1</b>	
	<b>SCHEDULE 2 — CSA IMPORTER INFORMATION</b>	
	<b>SCHEDULE 3 — CSA CARRIER INFORMATION</b>	
	 <b>86-944 — AGENTS' ACCOUNTING FOR IMPORTED GOODS AND PAYMENT OF DUTIES REGULATIONS</b>	
	<b>SHORT TITLE</b>	
1	.....	981
	<b>INTERPRETATION</b>	
2	.....	981
	<b>CIRCUMSTANCES IN WHICH PERSON MAY TRANSACT BUSINESS AS AGENT</b>	
3	.....	981
	 <b>2004-69 — CANADA CUSTOMS AND REVENUE AGENCY REGULATIONS, NO. 2 [REPEALED]</b>	
	<b>BLOCK TRANSFER</b>	
1	.....	982
	<b>CESSATION OF EFFECT</b>	
2	.....	982
	<b>COMING INTO FORCE</b>	
3	.....	982
	 <b>CANADA-INDONESIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT</b>	
	.....	983

Table of Contents

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

1	INTERPRETATION	1093
2	CERTIFICATION CRITERIA FOR A NON-PRODUCING EXPORTER	1093
3	LANGUAGE OF CERTIFICATE	1093
4	REPEAL	1094
5	COMING INTO FORCE	1094

**2004-129 — CCRFTA VERIFICATION OF ORIGIN REGULATIONS**

1	INTERPRETATION	1095
2	MANNER OF CONDUCTING A VERIFICATION OF ORIGIN	1095
3	PRESCRIBED PREMISES	1096
4	CONDITIONS FOR CONDUCTING A VERIFICATION VISIT	1096
5	POSTPONEMENT OF A VERIFICATION VISIT	1096
6	OBSERVERS	1097
7	GENERALLY ACCEPTED ACCOUNTING PRINCIPLES	1097
8	VERIFICATION LETTERS AND VERIFICATION QUESTIONNAIRES	1097
9	EXTENSION OF COMPLETION OF A VERIFICATION LETTER OR VERIFICATION QUESTIONNAIRE	1097
10	DENIAL OR WITHDRAWAL OF PREFERENTIAL TARIFF TREATMENT UNDER CCRFTA	1098
11		1098
12		1098
13	METHODS OF SENDING DOCUMENTS	1098
14	COMING INTO FORCE	1098

Table of Contents

	<b>2017-175 — CETA RULES OF ORIGIN REGULATIONS</b>	
	<b>RULES OF ORIGIN</b>	
1	.....	1099
	<b>COMING INTO FORCE</b>	
2	.....	1099
	<b>2017-177 — CETA TARIFF PREFERENCE REGULATIONS</b>	
	<b>INTERPRETATION</b>	
1	.....	1100
	<b>GENERAL</b>	
2	.....	1100
	<b>COMING INTO FORCE</b>	
3	.....	1100
	<b>97-75 — CIFTA VERIFICATION OF ORIGIN REGULATIONS</b>	
	<b>INTERPRETATION</b>	
1	.....	1101
	<b>MANNER OF CONDUCTING A VERIFICATION OF ORIGIN</b>	
2	.....	1101
	<b>PRESCRIBED PREMISES</b>	
3	.....	1101
	<b>CONDITIONS FOR CONDUCTING A VERIFICATION VISIT</b>	
4	.....	1101
	<b>POSTPONEMENT OF A VERIFICATION VISIT</b>	
5	.....	1102
	<b>OBSERVERS</b>	
6	.....	1102
	<b>VERIFICATION QUESTIONNAIRES</b>	
7	.....	1102
	<b>WITHDRAWAL OF PREFERENTIAL TARIFF TREATMENT UNDER CIFTA</b>	
8	.....	1103
	<b>COMING INTO FORCE</b>	
9	.....	1103
	<b>2018-221 — CPTPP RULES OF ORIGIN REGULATIONS</b>	
	<b>RULES OF ORIGIN</b>	
1	.....	1104
	<b>COMING INTO FORCE</b>	
2	.....	1104

Table of Contents

**2018-223 — CPTPP TARIFF PREFERENCE REGULATIONS**

	<b>INTERPRETATION</b>	
1	.....	1105
	<b>SHIPMENT</b>	
2	.....	1105
	<b>APPLICABLE PREFERENTIAL TARIFF</b>	
3	.....	1106
	<b>COMING INTO FORCE</b>	
4	.....	1106

**2002-412 — CROSS-BORDER CURRENCY AND MONETARY INSTRUMENTS REPORTING REGULATIONS**

	<b>INTERPRETATION</b>	
1	.....	1107
	<b>REPORTING OF IMPORTATIONS AND EXPORTATIONS</b>	
	<i>Minimum Value of Currency or Monetary Instruments</i>	
2	.....	1108
	<i>Manner of Reporting</i>	
3	.....	1108
3.1	.....	1109
	<i>Importation Reporting</i>	
4	.....	1109
5	.....	1110
6	.....	1110
7	.....	1110
8	.....	1110
	<i>Exceptions to Importation Reporting</i>	
9	.....	1111
10	.....	1111
	<i>Exportation Reporting</i>	
11	.....	1111
12	.....	1112
13	.....	1112
14	.....	1112
	<b>EXCEPTION APPLICABLE TO THE BANK OF CANADA</b>	
15	.....	1112
	<b>EXEMPTION APPLICABLE TO IMPORTED SHARES</b>	
15.1	.....	1112
	<b>RETENTION</b>	
16	.....	1112
17	.....	1112
	<b>PENALTIES</b>	
18	.....	1113

Table of Contents

	<b>AMENDMENTS TO THESE REGULATIONS</b>	
19	.....	1113
20	.....	1113
21	.....	1114
22	.....	1114
23	.....	1114
	<b>COMING INTO FORCE</b>	
24	.....	1114
	<b>SCHEDULE 1 — INFORMATION TO BE GIVEN BY PERSON DESCRIBED IN PARAGRAPH 12(3)(A) OF ACT, IF NOT TRANSPORTING ON BEHALF OF ENTITY OR OTHER PERSON</b>	
	<b>SCHEDULE 2 — INFORMATION TO BE GIVEN BY PERSON DESCRIBED IN PARAGRAPH 12(3)(A) OF ACT (IF TRANSPORTING ON BEHALF OF ENTITY OR OTHER PERSON) OR BY PERSON OR ENTITY DESCRIBED IN PARAGRAPH 12(3)(B), (C) OR (E) OF ACT</b>	
	<b>SCHEDULE 3 — INFORMATION TO BE GIVEN BY PERSON DESCRIBED IN PARAGRAPH 12(3)(D) OF ACT</b>	
	 <b>86-1067 — CUSTOMS BROKERS LICENSING REGULATIONS</b>	
1	[Repealed SOR/2024-41, s. 42.] .....	1119
	<b>INTERPRETATION</b>	
2	.....	1119
	<b>PRESCRIBED QUALIFICATIONS FOR CUSTOMS BROKERS</b>	
3	.....	1119
4	.....	1120
5	[Repealed SOR/2006-151, s. 2.] .....	1121
6	[Repealed SOR/2006-151, s. 2.] .....	1121
	<b>APPLICATION FOR LICENCE</b>	
7	.....	1121
8	[Repealed SOR/2024-41, s. 43.] .....	1121
9	[Repealed SOR/2002-149, s. 4.] .....	1121
	<b>SECURITY</b>	
10	.....	1121
	<b>FEEs</b>	
11	.....	1121
	<b>DURATION</b>	
12	.....	1122
	<b>TERMS AND CONDITIONS</b>	
13	.....	1122
	<b>TRANSACTION OF BUSINESS AS A CUSTOMS BROKER</b>	
14	.....	1122
	<b>EXAMINATIONS</b>	
15	.....	1123
16	.....	1123

Table of Contents

17	<b>RECORDS</b> .....	1123
	<b>CANCELLATION OR SUSPENSION</b>	
18	.....	1124
19	.....	1124
	<b>SCHEDULE</b>	
	<b>86-1065 — CUSTOMS SUFFERANCE WAREHOUSES REGULATIONS</b>	
1	[Repealed SOR/2024-41, s. 36.] .....	1125
	<b>INTERPRETATION</b>	
2	.....	1125
	<b>PART I — LICENSING OF SUFFERANCE WAREHOUSES</b>	
	<b><i>Issuance of Licence</i></b>	
3	.....	1126
	<b><i>Security</i></b>	
4	.....	1127
5	[Repealed SOR/2024-41, s. 39.] .....	1127
	<b><i>Amendment of Licence</i></b>	
6	.....	1127
	<b><i>Cancellation or Suspension of Licence</i></b>	
7	.....	1127
8	.....	1127
9	.....	1128
	<b><i>Reinstatement of Licence</i></b>	
10	.....	1128
	<b>PART II — OPERATION OF SUFFERANCE WAREHOUSES</b>	
	<b><i>Facilities, Equipment and Personnel</i></b>	
11	.....	1128
	<b><i>Operation and Maintenance Standards</i></b>	
12	.....	1129
13	.....	1129
	<b><i>Receipt and Refusal of Goods</i></b>	
14	.....	1130
14.1	.....	1130
14.2	[Repealed SOR/2005-211, s. 3.] .....	1130
	<b><i>Time Limits</i></b>	
15	.....	1130
16	[Repealed SOR/96-38, Sched., s. 7.] .....	1131
	<b><i>Alteration of Goods</i></b>	
17	.....	1131

Table of Contents

	<b>2002-336 — DESIGNATED PROVISIONS (CUSTOMS) REGULATIONS</b>	
	<b>DESIGNATION OF PROVISIONS</b>	
1	.....	1132
	<b>SHORT-FORM DESCRIPTIONS</b>	
2	.....	1132
	<b>COMING INTO FORCE</b>	
3	.....	1132
	<b>SCHEDULE 1 — DESIGNATED PROVISIONS OF THE CUSTOMS ACT AND ITS REGULATIONS</b>	
	<b>SCHEDULE 2 — DESIGNATED PROVISIONS OF THE CUSTOMS TARIFF AND ITS REGULATIONS</b>	
	<b>98-44 — DETERMINATION, RE-DETERMINATION AND FURTHER RE-DETERMINATION OF ORIGIN, TARIFF CLASSIFICATION AND VALUE FOR DUTY REGULATIONS</b>	
	<b>INTERPRETATION</b>	
1	.....	1143
	<b>TIME PERIOD</b>	
2	.....	1143
	<b>NOTICE</b>	
	<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	.....	1143
3.1	.....	1144
	<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	.....	1144
	<b>PAYMENT OF DUTIES</b>	
5	.....	1145
	<b>REFUND OF DUTIES</b>	
6	.....	1145
	<b>REPEAL</b>	
7	.....	1145
	<b>COMING INTO FORCE</b>	
8	.....	1145
	<b>86-876 — DIRECT SHIPMENT OF GOODS REGULATIONS</b>	
	<b>SHORT TITLE</b>	
1	.....	1146

Table of Contents

	<b>GENERAL</b>	
2	.....	1146
3	.....	1146
 <b>98-50 — DIVERSION OF IMPORTED GOODS EXEMPTION REGULATIONS</b>		
	<b>INTERPRETATION</b>	
1	.....	1147
	<b>EXEMPTION FOR EMERGENCY USE</b>	
2	.....	1147
3	.....	1147
	<b>REPEAL</b>	
4	.....	1147
	<b>COMING INTO FORCE</b>	
5	.....	1147
 <b>86-1072 — DUTY FREE SHOP REGULATIONS</b>		
1	[Repealed SOR/2024-41, s. 53.] .....	1148
	<b>INTERPRETATION</b>	
2	.....	1148
	<b>PART I — LICENSING OF DUTY FREE SHOPS</b>	
	<b><i>Issuance of Licence</i></b>	
3	.....	1149
	<b><i>Security</i></b>	
4	.....	1150
5	[Repealed SOR/2002-218, s. 3.] .....	1150
	<b><i>Term of Licence</i></b>	
6	.....	1150
	<b><i>Amendment of Licence</i></b>	
7	.....	1150
	<b><i>Cancellation or Suspension of Licences</i></b>	
8	.....	1151
9	.....	1151
10	.....	1151
	<b><i>Reinstatement and Renewal of Licences</i></b>	
11	.....	1152
12	.....	1152
	<b>PART II — OPERATION OF DUTY FREE SHOPS</b>	
	<b><i>Facilities, Services and Standards</i></b>	
13	.....	1152
14	.....	1153
15	.....	1153

Table of Contents

	<b><i>Receipt of Goods</i></b>	
16	.....	1154
	<b><i>Provision of Information</i></b>	
17	[Repealed SOR/2019-259, s. 6.] .....	1154
17.1	.....	1154
	<b><i>Transfer of Ownership of Goods</i></b>	
18	.....	1154
19	.....	1154

**2017-173 — EXPORT ALLOCATIONS REGULATIONS**

	<b>INTERPRETATION</b>	
1	Definition of “product” .....	1155
	<b>EXPORT ALLOCATIONS</b>	
2	Application .....	1155
3	Considerations to be taken into account .....	1155
4	Information to be supplied .....	1156
5	Issuance of export allocation .....	1156
	<b>COMING INTO FORCE</b>	
6	.....	1156

**97-71 — EXPORTERS’ AND PRODUCERS’ RECORDS REGULATIONS**

	<b>INTERPRETATION</b>	
1	.....	1157
	<b>GENERAL</b>	
2	.....	1158
	<b>GOODS THAT ARE EXPORTED TO A FREE TRADE PARTNER</b>	
	<b><i>Exporter</i></b>	
3	.....	1158
	<b><i>Producer</i></b>	
4	.....	1158
	<b><i>Inspection of Records</i></b>	
5	.....	1159
6	[Repealed SOR/97-330, s. 6.] .....	1159
	<b>ELECTRONIC OR OTHER FORMAT</b>	
7	.....	1159
8	.....	1159
	<b>REPEAL</b>	
9	.....	1159
	<b>COMING INTO FORCE</b>	
10	.....	1159

Table of Contents

**2017-174 — EXPORT PERMITS REGULATIONS (NON-STRATEGIC PRODUCTS)**

	<b>INTERPRETATION</b>	
1	Definition of “product” . . . . .	1160
	<b>PERMIT</b>	
2	Application . . . . .	1160
3	Amendments . . . . .	1161
4	[Repealed SOR/2021-71, s. 2.] . . . . .	1161

**97-72 — FREE TRADE AGREEMENT ADVANCE RULINGS REGULATIONS**

	<b>INTERPRETATION</b>	
1	. . . . .	1162
	<b>CLASSES OF PERSONS ELIGIBLE TO APPLY FOR AN ADVANCE RULING</b>	
2	. . . . .	1162
3	[Repealed SOR/97-331, s. 4.] . . . . .	1163
	<b>APPLICATION FOR AN ADVANCE RULING</b>	
4	. . . . .	1163
5	. . . . .	1163
6	. . . . .	1163
	<b>ADVANCE RULING</b>	
	<i>General</i>	
7	. . . . .	1163
8	. . . . .	1163
9	. . . . .	1163
	<i>Application</i>	
10	. . . . .	1163
11	. . . . .	1163
12	. . . . .	1164
	<i>Declining and Postponing the Issuance of an Advance Ruling</i>	
13	. . . . .	1164
	<b>MODIFICATION OR REVOCATION OF AN ADVANCE RULING</b>	
	<i>Grounds for Modification or Revocation</i>	
14	. . . . .	1164
15	[Repealed SOR/97-331, s. 10.] . . . . .	1166
	<i>Notice of Modification or Revocation</i>	
16	. . . . .	1166
	<i>Effective Date of Modification or Revocation</i>	
17	. . . . .	1166
	<i>Application of Modification or Revocation</i>	
18	. . . . .	1166
	<i>Postponement of Effective Date</i>	
19	. . . . .	1166

Table of Contents

	<b>REPEAL</b>	
20	.....	1167
	<b>COMING INTO FORCE</b>	
21	.....	1167
	 <b>86-1011 — IMPORTED GOODS RECORDS REGULATIONS</b>	
1	[Repealed SOR/2005-384, s. 2.] . . . . .	1168
	<b>INTERPRETATION</b>	
1.1	.....	1168
	<b>GENERAL</b>	
2	.....	1168
3	.....	1169
3.1	.....	1169
4	.....	1170
5	.....	1171
6	.....	1171
	<b>ENFORCEMENT</b>	
7	.....	1171
8	.....	1171
	 <b>86-1121 — INTEREST RATE FOR CUSTOMS PURPOSES REGULATIONS</b>	
	<b>SHORT TITLE</b>	
1	.....	1172
	<b>INTERPRETATION</b>	
2	.....	1172
	<b>DETERMINATION OF RATE OF INTEREST</b>	
3	.....	1172
4	.....	1172
5	[Repealed SOR/97-557, s. 3.] . . . . .	1173
	 <b>97-333 — NAFTA AND CCFTA VERIFICATION OF ORIGIN REGULATIONS</b>	
	<b>INTERPRETATION</b>	
1	.....	1174
	<b>MANNER OF CONDUCTING A VERIFICATION OF ORIGIN</b>	
2	.....	1174
	<b>PRESCRIBED PREMISES</b>	
3	.....	1175
	<b>CONDITIONS FOR CONDUCTING A VERIFICATION VISIT</b>	
4	.....	1175
	<b>POSTPONEMENT OF A VERIFICATION VISIT</b>	
5	.....	1175

Table of Contents

	<b>OBSERVERS</b>	
6	.....	1176
7	.....	1176
8	.....	1176
	<b>GENERALLY ACCEPTED ACCOUNTING PRINCIPLES</b>	
9	.....	1176
	<b>VERIFICATION LETTERS AND VERIFICATION QUESTIONNAIRES</b>	
10	.....	1176
11	.....	1176
	<b>SUBSEQUENT VERIFICATION LETTERS AND VERIFICATION QUESTIONNAIRES</b>	
12	.....	1177
	<b>DENIAL OR WITHDRAWAL OF PREFERENTIAL TARIFF TREATMENT UNDER NAFTA OR OF PREFERENTIAL TARIFF TREATMENT UNDER CCFTA</b>	
13	.....	1177
14	.....	1177
15	.....	1178
	<b>METHODS OF SENDING DOCUMENTS</b>	
16	.....	1178
17	.....	1178
18	.....	1178
	<b>REPEAL</b>	
19	.....	1178
	<b>COMING INTO FORCE</b>	
20	.....	1178
	 <b>98-49 — NAFTA MARKING DETERMINATION, RE-DETERMINATION AND FURTHER RE-DETERMINATION REGULATIONS</b>	
	<b>INTERPRETATION</b>	
1	.....	1179
	<b>MANNER OF MAKING A DETERMINATION</b>	
2	.....	1179
	<b>CLASS OF PERSONS</b>	
3	.....	1179
4	.....	1179
	<b>REPEAL</b>	
5	.....	1180
	<b>COMING INTO FORCE</b>	
6	.....	1180
	 <b>93-608 — NAFTA PRESCRIBED CLASS OF GOODS REGULATIONS</b>	
	<b>SHORT TITLE</b>	
1	.....	1181



Table of Contents

21	<b>PART 7 — COMING INTO FORCE</b> S.C. 2020, c. 1 .....	1301
	<b>SCHEDULE 1 — PRODUCT-SPECIFIC RULES OF ORIGIN</b> .....	1301
	<b>SCHEDULE 2 — GOODS SET OUT IN TABLE 2.10.1 OF CHAPTER 2 OF THE AGREEMENT</b> .....	1302
	<b>SCHEDULE 3 — VALUE OF GOODS</b> .....	1303
	<b>SCHEDULE 4 — UNACCEPTABLE TRANSACTION VALUE</b> .....	1307
	<b>SCHEDULE 5 — REASONABLE ALLOCATION OF COSTS</b> .....	1308
	<b>INTERPRETATION</b> <b>METHODS TO REASONABLY ALLOCATE COSTS</b> <b>COSTS NOT REASONABLY ALLOCATED</b> <b>APPENDIX A — COST RATIO METHOD</b> <b>APPENDIX B — DIRECT LABOUR AND DIRECT MATERIAL RATIO METHOD</b> <b>APPENDIX C — DIRECT COST RATIO METHOD</b> <b>SCHEDULE 6 — VALUE OF MATERIALS</b> .....	1317
	<b>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</b> .....	1327
	<b>DEFINITIONS</b> <b>GENERAL</b> <b>AVERAGE VALUE FOR ROLLING AVERAGE METHOD</b> <b>APPENDIX — EXAMPLES ILLUSTRATING THE APPLICATION OF THE METHODS FOR DETERMINING THE VALUE OF NON-ORIGINATING MATERIALS THAT ARE IDENTICAL MATERIALS AND THAT ARE USED IN THE PRODUCTION OF A GOOD</b> <b>SCHEDULE 8 — INVENTORY MANAGEMENT METHODS</b> .....	1331

Table of Contents

**Part 1 — Fungible Materials**

*Definitions*

*General*

*Specific Identification Method*

*Average Method*

*Manner of Dealing with Opening Inventory*

**Part 2 — Fungible Goods**

*Definitions*

*General*

*Specific Identification Method*

*Average Method*

*Manner of Dealing with Opening Inventory*

**APPENDIX A — EXAMPLES ILLUSTRATING THE APPLICATION OF THE INVENTORY MANAGEMENT METHODS TO DETERMINE THE ORIGIN OF FUNGIBLE MATERIALS**

**APPENDIX B — EXAMPLES ILLUSTRATING THE APPLICATION OF THE INVENTORY MANAGEMENT METHODS TO DETERMINE THE ORIGIN OF FUNGIBLE GOODS**

**SCHEDULE 9 — METHOD FOR CALCULATING NON-ALLOWABLE INTEREST COSTS**

..... 1343

**DEFINITIONS**

**GENERAL**

**APPENDIX — EXAMPLE ILLUSTRATING THE APPLICATION OF THE METHOD FOR CALCULATING NON-ALLOWABLE INTEREST COSTS IN THE CASE OF A FIXED-RATE CONTRACT**

**SCHEDULE 10 — GENERALLY ACCEPTED ACCOUNTING PRINCIPLES**

**2020-156 — CUSMA RULES OF ORIGIN FOR CASUAL GOODS REGULATIONS**

**INTERPRETATION**

1 Definition of “casual goods” ..... 1350

**CASUAL GOODS**

2 United States Tariff ..... 1350

3 Mexico Tariff ..... 1350

**COMING INTO FORCE**

4 S.C. 2020, c. 1 ..... 1350

**2020-157 — CUSMA TARIFF PREFERENCE REGULATIONS**

**INTERPRETATION**

1 Definitions ..... 1352

Table of Contents

**SHIPMENT**

***United States Tariff***

2 Goods produced in the United States . . . . . 1352  
 3 Goods produced in Canada . . . . . 1353

***Mexico Tariff***

4 Goods produced in Mexico . . . . . 1354  
 5 Goods produced in Canada . . . . . 1354

**COMING INTO FORCE**

6 S.C. 2020, c. 1 . . . . . 1355

**SCHEDULE — TARIFF CLASSIFICATION IN THE LIST OF TARIFF PROVISIONS**

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

**SHORT TITLE**

1 . . . . . 1356

**INTERPRETATION**

2 . . . . . 1356

**DELEGATION OF THE POWERS AND DUTIES OF THE MINISTER**

3 . . . . . 1356  
 4 . . . . . 1357  
 5 . . . . . 1357  
 6 . . . . . 1357  
 7 . . . . . 1357  
 8 . . . . . 1357  
 9 [Revoked SOR/89-65, Sched., s. 1.] . . . . . 1357  
 10 . . . . . 1357  
 11 . . . . . 1358  
 12 . . . . . 1358  
 13 . . . . . 1358  
 13.1 . . . . . 1358  
 14 . . . . . 1358  
 15 [Revoked SOR/89-65, Sched., s. 3.] . . . . . 1358  
 16 . . . . . 1358  
 17 . . . . . 1359  
 18 . . . . . 1359  
 19 . . . . . 1359  
 20 . . . . . 1359  
 21 . . . . . 1359  
 22 . . . . . 1359  
 23 . . . . . 1359  
 24 . . . . . 1359  
 25 . . . . . 1360  
 26 . . . . . 1360  
 27 . . . . . 1360  
 28 . . . . . 1360

Table of Contents

29	.....	1360
29.1	.....	1360
29.2	.....	1360
30	.....	1361
31	.....	1361
32	.....	1361
32.1	.....	1361
33	.....	1361
34	.....	1361
35	.....	1361
36	.....	1362
36.1	.....	1362
36.2	.....	1362
36.3	.....	1362
36.4	.....	1362
37	.....	1362
38	.....	1362
38.1	.....	1362
39	.....	1362
40	.....	1363
41	.....	1363
42	.....	1363
43	.....	1363

**SI/2003-214 — ORDER TRANSFERRING FROM THE MINISTER OF  
CITIZENSHIP AND IMMIGRATION TO THE DEPUTY PRIME MINISTER  
AND MINISTER OF PUBLIC SAFETY AND EMERGENCY PREPAREDNESS  
THE CONTROL AND SUPERVISION OF THE CANADA BORDER  
SERVICES AGENCY**

**2003-219 — PASSENGER INFORMATION (CUSTOMS) REGULATIONS**

1	Interpretation .....	1365
2	Purpose .....	1365
3	Prescribed circumstances and conditions .....	1365
4	Prescribed classes .....	1366
5	Prescribed information .....	1366
6	Prescribed manner .....	1366
7	Prescribed time — advance passenger information .....	1367
8	Missing or inaccurate information .....	1367
9	Time of transmission — paragraph 5(f) .....	1367

Table of Contents

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

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

	<b>SHORT TITLE</b>	
1	.....	1369
	<b>INTERPRETATION</b>	
2	.....	1369
	<b>AUTHORIZATION OF COURIERS</b>	
3	.....	1369
	<b>REVOCAION OF AUTHORIZATION</b>	
4	.....	1370
5	.....	1370
6	.....	1370
	<b>RECORDS</b>	
7	.....	1370
8	.....	1371
9	.....	1371
	<b>NOTIFICATION OF CHANGES</b>	
10	.....	1371
	<b>COMING INTO FORCE</b>	
11	.....	1371

**2003-323 — PRESENTATION OF PERSONS (2003) REGULATIONS**

	<b>INTERPRETATION</b>	
1	Definitions .....	1372
	<b>PART 1 — EXCEPTIONS</b>	
	<b><i>Exceptions to Presentation under Subsection 11(1) of the Act</i></b>	
2	Exception .....	1373
	<b><i>Exception to Subsection 11(3) of the Act</i></b>	
3	Commercial passenger conveyances .....	1374
	<b><i>Advance Notification</i></b>	
4	Information to be provided — non-commercial passenger conveyance .....	1375
	<b>PART 2 — PRESENTATION IN ALTERNATIVE MANNERS</b>	
	<b><i>Authorizations</i></b>	
5	CANPASS Air program .....	1376
6	Other CANPASS program .....	1377
6.1	NEXUS program (air, land and marine) .....	1377
6.2	Free and secure trade program (FAST) .....	1378
6.2.1	Commercial Driver Registration Program (CDRP) .....	1378
6.3	Biometric data .....	1378

Table of Contents

	<b>Applications for Authorizations</b>	
7	Application . . . . .	1379
8	Exception — corporate aircraft . . . . .	1379
9	Authorized persons to have authorizations . . . . .	1380
10	Duration . . . . .	1380
	<b>Alternative Manners of Presentation</b>	
11	Alternative manners . . . . .	1380
12	Carrying of Authorization . . . . .	1381
13	Conditions of authorizations . . . . .	1381
14	Loss or theft . . . . .	1381
14.1	Condition — commercial goods belonging to person . . . . .	1381
	<b>Advance Notification</b>	
15	Information to be provided — aircraft . . . . .	1381
16	[Repealed SOR/2005-385, s. 12.] . . . . .	1382
17	Information to be provided — marine pleasure craft . . . . .	1382
18	Change to information . . . . .	1382
19	Obligation to wait . . . . .	1382
	<b>Amendments to Authorizations</b>	
20	At request of authorized person . . . . .	1383
	<b>Renewals</b>	
21	By Minister . . . . .	1383
	<b>Suspensions and Cancellations of Authorizations</b>	
22	Grounds . . . . .	1383
23	Review . . . . .	1384
	<b>Fees</b>	
24	NEXUS program . . . . .	1384
	<b>Presentation of Persons (Customs) Regulations</b>	
25	Repeal of definition . . . . .	1384
26	Repeal . . . . .	1384
	<b>Coming Into Force</b>	
27	Coming into force . . . . .	1384

**98-52 — PROOF OF ORIGIN OF IMPORTED GOODS REGULATIONS**

	<b>INTERPRETATION</b>	
1	. . . . .	1386
2	. . . . .	1387
3	. . . . .	1387
	<b>PROOF OF ORIGIN OF GOODS FROM COUNTRIES THAT ARE BENEFICIARIES OF THE GENERAL PREFERENTIAL TARIFF, COMMONWEALTH CARIBBEAN COUNTRIES TARIFF OR LEAST DEVELOPED COUNTRY TARIFF</b>	
4	. . . . .	1387
	<b>PROOF OF ORIGIN OF GOODS FROM COUNTRIES THAT ARE BENEFICIARIES OF THE MOST-FAVOURLED-NATION TARIFF, AUSTRALIA TARIFF OR NEW ZEALAND TARIFF</b>	
5	. . . . .	1388

Table of Contents

	<b>PROOF OF ORIGIN OF GOODS THAT ARE ENTITLED TO THE BENEFIT OF PREFERENTIAL TARIFF TREATMENT UNDER NAFTA, CCFTA, CCRFTA, CPFTA, CCOFTA, CPAFTA OR CHFTA</b>	
6	.....	1389
7	.....	1390
8	.....	1390
9	.....	1390
	<b>PROOF OF ORIGIN OF GOODS THAT ARE ENTITLED TO THE BENEFIT OF PREFERENTIAL TARIFF TREATMENT UNDER CJFTA</b>	
9.1	.....	1390
9.2	.....	1391
9.3	.....	1391
9.4	.....	1391
	<b>PROOF OF ORIGIN OF GOODS THAT ARE ENTITLED TO THE BENEFIT OF PREFERENTIAL TARIFF TREATMENT UNDER CIFTA</b>	
10	.....	1391
11	.....	1392
12	.....	1392
	<b>PROOF OF ORIGIN OF GOODS THAT ARE ENTITLED TO THE BENEFIT OF PREFERENTIAL TARIFF TREATMENT UNDER CEFTA</b>	
12.1	.....	1392
12.2	.....	1393
12.3	.....	1393
	<b>TIME</b>	
13	.....	1393
	<b>REPEAL</b>	
14	.....	1393
	<b>COMING INTO FORCE</b>	
15	.....	1393
	<b>SCHEDULE — EXPORTER’S STATEMENT OF ORIGIN</b>	
	<b>98-48 — REFUND OF DUTIES REGULATIONS</b>	
	<b>INTERPRETATION</b>	
1	.....	1394
	<b>PART 1 — GOODS THAT HAVE SUFFERED DAMAGE, DETERIORATION OR DESTRUCTION</b>	
	<b><i>Application</i></b>	
2	.....	1394
	<b><i>Notice</i></b>	
3	.....	1394
	<b><i>Evidence in Support of Application</i></b>	
4	.....	1395
	<b><i>Amount of Refund</i></b>	
5	.....	1395

Table of Contents

	<b><i>Classes of Goods in Respect of Which and Circumstances Where No Refunds Shall Be Granted</i></b>	
6	.....	1395
	<b>PART 2 — GOODS DEFICIENT IN QUANTITY</b>	
	<b><i>Application</i></b>	
7	.....	1396
	<b><i>Notice</i></b>	
8	.....	1396
	<b><i>Evidence in Support of Application</i></b>	
9	.....	1396
	<b><i>Amount of Refund</i></b>	
10	.....	1396
	<b><i>Classes of Goods in Respect of Which and Circumstances Where No Refunds Shall Be Granted</i></b>	
11	.....	1396
	<b><i>Circumstances When Unpaid Refund May Be Applied to Duties That Become Due</i></b>	
12	.....	1397
	<b>PART 3 — GOODS OF INFERIOR QUALITY</b>	
	<b><i>Application</i></b>	
13	.....	1397
	<b><i>Notice</i></b>	
14	.....	1397
	<b><i>Evidence in Support of Application</i></b>	
15	.....	1397
	<b><i>Amount of Refund</i></b>	
16	.....	1398
	<b><i>Classes of Goods in Respect of Which and Circumstances Where No Refund Shall be Granted</i></b>	
17	.....	1398
	<b>PART 4 — GOODS EXPORTED FROM A NAFTA COUNTRY OR CHILE</b>	
	<b><i>Application</i></b>	
18	.....	1398
	<b><i>Time Limit for Application — Goods Exported from Chile</i></b>	
18.1	.....	1398
	<b><i>Evidence in Support of Application</i></b>	
19	.....	1399
	<b><i>Amount of Refund</i></b>	
20	.....	1399
	<b>PART 5 — GOODS IMPORTED FROM ISRAEL OR ANOTHER CIFTA BENEFICIARY OR SHIPPED THROUGH THE UNITED STATES</b>	
	<b><i>Application</i></b>	
21	.....	1399

Table of Contents

22	<i>Evidence in Support of Application</i>	1399
23	<i>Amount of Refund</i>	1400
	<b>PART 5.1 — GOODS IMPORTED FROM COSTA RICA, AN EFTA STATE, PERU, COLOMBIA, JORDAN, PANAMA OR HONDURAS</b>	
23.1	<i>Application</i>	1400
23.2	<i>Evidence in Support of Application</i>	1400
23.3	<i>Amount of Refund</i>	1400
	<b>PART 6 — CLERICAL, TYPOGRAPHICAL OR SIMILAR ERROR</b>	
24	<i>Application</i>	1401
24.1	<i>Notice</i>	1401
25	<i>Amount of Refund</i>	1401
	<b>PART 7 — DUTIES PAID OR OVERPAID DUE TO AN ERROR IN DETERMINATION</b>	
26	<i>Application</i>	1401
27	<i>Amount of Refund</i>	1401
	<b>PART 8 — GOODS SOLD OR OTHERWISE DISPOSED OF OR USED, BEFORE ANY OTHER USE IS MADE OF THE GOODS IN CANADA</b>	
28	<i>Application</i>	1402
29	<i>Evidence in Support of Application</i>	1402
30	<i>Amount of Refund</i>	1402
	<b>PART 9 — DUTIES OVERPAID OR PAID IN ERROR FOR OTHER REASONS</b>	
31	<i>Application</i>	1402
32	<i>Evidence in Support of Application</i>	1403
33		1403
33.1		1403
34	<i>Amount of Refund</i>	1403
35		1403

	<b>PART 9.1 — APPLICATION OF REFUND OF DUTIES UNDER SECTION 74 OF THE ACT TO PAYMENT OF AMOUNTS OWING</b>	
35.1	.....	1404
	<b>PART 10 — GOODS THAT ARE DEFECTIVE, ARE OF INFERIOR QUALITY OR ARE NOT THE GOODS ORDERED AND THAT HAVE BEEN DISPOSED OF OR EXPORTED</b>	
	<i>Application</i>	
36	.....	1404
	<i>Notice</i>	
37	.....	1404
	<i>Evidence in Support of Application</i>	
38	.....	1404
	<i>Amount of Refund</i>	
39	.....	1405
	<b>PART 11 — REDUCTION OF AMOUNT OF REFUND</b>	
40	.....	1405
	<b>PART 12 — REFUNDS NOT TO BE GRANTED</b>	
40.1	.....	1405
	<i>Repeal</i>	
41	.....	1405
	<i>Coming Into Force</i>	
42	.....	1405
	 <b>2017-178 — REGULATIONS DEFINING “EU COUNTRY OR OTHER CETA BENEFICIARY”</b>	
	<b>INTERPRETATION</b>	
1	.....	1406
	<b>COMING INTO FORCE</b>	
2	.....	1406
	<b>SCHEDULE</b>	
	.....	1406
	 <b>REGULATORY AMENDMENTS AND NEW REGULATIONS RELATED TO THE IMPLEMENTATION OF THE COMPREHENSIVE AND PROGRESSIVE AGREEMENT FOR TRANS-PACIFIC PARTNERSHIP (CPTPP) — CUSTOMS NOTICE 18-27</b>	
	.....	1409

Table of Contents

**2005-23 — REPORTING OF EXPORTED GOODS REGULATIONS**

1	INTERPRETATION	1413
2	PRESCRIBED CLASSES OF PERSONS	1414
	REPORTING BY THE EXPORTER	
3	<i>Reporting at an Export Reporting Office</i>	1414
4	<i>Summary Reporting</i>	1414
5	<i>Restricted Goods</i>	1415
6	<i>Exceptions to Reporting by the Exporter</i>	1415
7		1416
8		1416
	REPORTING BY A CARRIER	
9	<i>Conveyances Used to Export Goods</i>	1416
	<i>Goods Other Than the Conveyances Used to Export Them</i>	
10		1416
11		1417
12		1417
13		1417
14	REPORTING BY A CUSTOMS SERVICE PROVIDER	1418
15	ORAL REPORTING OF GOODS	1418
16	MANNER OF REPORTING FISHING VESSELS	1418
17	MANNER OF REPORTING CATCH	1418
18	MANNER OF REPORTING FERRIES	1418
19	MANNER OF REPORTING CONVEYANCES	1418
20	REPEAL	1419
21	COMING INTO FORCE	1419

Table of Contents

**86-873 — REPORTING OF IMPORTED GOODS REGULATIONS**

	<b>SHORT TITLE</b>	
1	.....	1420
	<b>INTERPRETATION</b>	
2	.....	1420
2.1	.....	1423
	<b>TIME FOR REPORTING GOODS</b>	
3	.....	1423
3.1	.....	1423
3.2	.....	1424
	<b>MANNER OF REPORTING GOODS</b>	
4	.....	1424
5	.....	1424
	<b>EXCEPTIONS TO REPORTING AT THE NEAREST CUSTOMS OFFICE</b>	
6	[Repealed SOR/2015-90, s. 4.] .....	1425
7	.....	1425
7.1	.....	1426
7.2	.....	1426
	<b>PERIODIC REPORTING</b>	
8	.....	1426
9	.....	1426
10	[Repealed SOR/2015-90, s. 7.] .....	1426
11	.....	1426
	<b>REPORT OF GOODS UNLOADED PRIOR TO REPORT</b>	
12	.....	1426
12.1	[Repealed SOR/2015-90, s. 8.] .....	1427
12.2	[Repealed SOR/2015-90, s. 8.] .....	1427
12.3	[Repealed SOR/2015-90, s. 8.] .....	1427
	<b>INFORMATION REQUIRED — TRANSPORT OF SPECIFIED GOODS</b>	
	<i>Marine Mode</i>	
	<b>Carrier</b>	
13	.....	1427
13.1	[Repealed SOR/2015-90, s. 8.] .....	1427
13.2	[Repealed SOR/2015-90, s. 8.] .....	1427
13.3	[Repealed SOR/2015-90, s. 8.] .....	1428
13.4	[Repealed SOR/2015-90, s. 8.] .....	1428
13.5	[Repealed SOR/2015-90, s. 8.] .....	1428
13.6	[Repealed SOR/2015-90, s. 8.] .....	1428
13.7	[Repealed SOR/2015-90, s. 8.] .....	1428
13.71	[Repealed SOR/2015-90, s. 8.] .....	1428
13.8	[Repealed SOR/2015-90, s. 8.] .....	1428
13.81	[Repealed SOR/2015-90, s. 8.] .....	1428
13.82	[Repealed SOR/2015-90, s. 8.] .....	1428
13.83	[Repealed SOR/2015-90, s. 8.] .....	1428
13.84	[Repealed SOR/2015-90, s. 8.] .....	1428

Table of Contents

13.85	[Repealed SOR/2015-90, s. 8.] . . . . .	1428
13.86	[Repealed SOR/2015-90, s. 8.] . . . . .	1428
13.87	[Repealed SOR/2015-90, s. 8.] . . . . .	1428
13.88	[Repealed SOR/2015-90, s. 8.] . . . . .	1428
13.89	[Repealed SOR/2015-90, s. 8.] . . . . .	1428
13.9	[Repealed SOR/2015-90, s. 8.] . . . . .	1429
13.91	[Repealed SOR/2015-90, s. 8.] . . . . .	1429
14	. . . . .	1429
15	. . . . .	1429
15.1	. . . . .	1430
	<b>Freight Forwarder</b>	
15.2	. . . . .	1430
15.3	. . . . .	1430
	<b>Air Mode</b>	
	<b>Carrier</b>	
16	. . . . .	1430
17	. . . . .	1431
	<b>Freight Forwarder</b>	
17.1	. . . . .	1431
17.2	. . . . .	1431
	<b>Highway Mode</b>	
	<b>Carrier</b>	
18	. . . . .	1432
19	. . . . .	1432
	<b>Freight Forwarder</b>	
19.1	. . . . .	1433
19.2	. . . . .	1433
	<b>Rail Mode</b>	
	<b>Carrier</b>	
20	. . . . .	1433
21	. . . . .	1434
	<b>Freight Forwarder</b>	
21.1	. . . . .	1434
21.2	. . . . .	1434
	<b>INFORMATION REQUIRED — OTHER CIRCUMSTANCES</b>	
22	. . . . .	1434
23	. . . . .	1434
24	. . . . .	1435
25	. . . . .	1435
26	. . . . .	1435
27	. . . . .	1435
	<b>GENERAL PROVISION REGARDING TIME FOR GIVING INFORMATION BEFORE ARRIVAL</b>	
28	. . . . .	1436
	<b>MANNER OF GIVING INFORMATION BEFORE ARRIVAL</b>	
29	. . . . .	1436

Table of Contents

	<b>CORRECTIONS</b>	
30	.....	1436
	<b>CARRIER CODE</b>	
31	.....	1437
32	.....	1437
33	.....	1437
34	.....	1438
35	.....	1438
36	.....	1438
	<b>SCHEDULE 1 — CONVEYANCE DATA</b>	
	<b>SCHEDULE 2 — DATA RELATING TO CARGO</b>	
	<b>SCHEDULE 3 — CARGO AND STOWAGE PLAN — MARINE MODE</b>	
	<b>98-61 — RETURNING PERSONS EXEMPTION REGULATIONS</b>	
	<b>INTERPRETATION</b>	
1	.....	1451
	<b>REPORTING</b>	
2	.....	1451
	<b>CONDITIONS</b>	
3	.....	1451
	<b>COMING INTO FORCE</b>	
4	.....	1452
	<b>86-1010 — SALE OF GOODS REGULATIONS</b>	
	<b>SHORT TITLE</b>	
1	.....	1453
	<b>INTERPRETATION</b>	
2	.....	1453
	<b>APPLICATION</b>	
3	.....	1453
	<b>GENERAL</b>	
4	.....	1453
5	.....	1453
	<b>SALE BY PUBLIC TENDER</b>	
6	.....	1453
7	.....	1454
8	.....	1454
9	.....	1454

Table of Contents

**96-40 — SHIPS' STORES REGULATIONS**

	<b>SHORT TITLE</b>	
1	.....	1455
	<b>INTERPRETATION</b>	
2	.....	1455
	<b>SHIPS' STORES</b>	
3	.....	1456
	<b>SEALING REQUIREMENTS</b>	
4	.....	1457
5	.....	1457
6	.....	1457
	<b>PROVISIONING</b>	
7	.....	1457
8	.....	1457
	<b>SCHEDULE — SHIPS' STORES</b>	

**86-991 — STORAGE OF GOODS REGULATIONS**

1	[Repealed SOR/2024-41, s. 5.] .....	1468
	<b>INTERPRETATION</b>	
2	.....	1468
2.1	[Repealed SOR/2005-215, s. 2.] .....	1469
	<b>TIME LIMIT FOR REMOVAL OF GOODS LEFT AT A CUSTOMS OFFICE</b>	
3	.....	1469
	<b>STORAGE CHARGES FOR COMMERCIAL GOODS LEFT AT A CUSTOMS OFFICE</b>	
4	.....	1469
	<b>TIME LIMIT FOR REMOVAL OF GOODS FROM A PLACE OF SAFE-KEEPING</b>	
5	.....	1470
	<b>STORAGE CHARGES FOR GOODS DEPOSITED IN A PLACE OF SAFE-KEEPING</b>	
6	.....	1470
	<b>SCHEDULE</b>	

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

	<b>INTERPRETATION</b>	
1	.....	1472
	<b>ACCOUNTING FOR GOODS</b>	
2	.....	1472
	<b>REPEALS</b>	
3	.....	1472
4	.....	1472

Table of Contents

	<b>COMING INTO FORCE</b>	
5	.....	1472
	<b>86-1064 — TRANSPORTATION OF GOODS REGULATIONS</b>	
1	[Repealed SOR/2024-41, s. 33.] .....	1473
	<b>INTERPRETATION</b>	
2	.....	1473
	<b>CONDITIONS UNDER WHICH GOODS MAY BE TRANSPORTED</b>	
3	.....	1473
4	.....	1474
	<b>CONDITIONS UNDER WHICH GOODS MAY BE DELIVERED PRIOR TO RELEASE</b>	
4.1	.....	1475
	<b>LIABILITY OF TRANSPORTER FOR DUTIES</b>	
5	.....	1475
5.1	[Repealed SOR/2006-156, s. 4.] .....	1475
	<b>SECURITY</b>	
6	.....	1475
	<b>RECORDS</b>	
7	.....	1476
	<b>86-792 — VALUATION FOR DUTY REGULATIONS</b>	
	<b>SHORT TITLE</b>	
1	.....	1478
	<b>INTERPRETATION</b>	
2	.....	1478
	<b>MEANING OF “PURCHASER IN CANADA”</b>	
2.1	.....	1478
	<b>DETERMINATION OF THE VALUE FOR DUTY OF IMPORTED GOODS</b>	
3	.....	1479
4	.....	1479
4.1	.....	1480
4.2	.....	1480
5	.....	1480
6	.....	1481
	<b>98-45 — VERIFICATION OF ORIGIN (NON-FREE TRADE PARTNERS), TARIFF CLASSIFICATION AND VALUE FOR DUTY OF IMPORTED GOODS REGULATIONS</b>	
	<b>INTERPRETATION</b>	
1	.....	1482
	<b>PRESCRIBED MANNER OF VERIFICATION</b>	
2	.....	1482

Table of Contents

2.1	[Repealed SOR/2008-77, s. 4.] . . . . .	1483
2.2	[Repealed SOR/2008-77, s. 4.] . . . . .	1483
	<b>PRESCRIBED PREMISES</b>	
3	. . . . .	1483

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

	<b>SHORT TITLE</b>	
1	. . . . .	1485
	<b>INTERPRETATION</b>	
2	. . . . .	1485
	<b>APPLICATION</b>	
3	. . . . .	1486
	<b>ASSOCIATE JUDGES</b>	
3.1	. . . . .	1486
	<b>FILING A NOTICE OF APPEAL</b>	
4	. . . . .	1486
	<b>FILING OF OTHER DOCUMENTS</b>	
4.1	. . . . .	1486
	<b>FILING DATE</b>	
4.2	. . . . .	1486
	<b>ELECTRONIC FILING</b>	
4.3	. . . . .	1487
	<b>APPELLANT’S ADDRESS FOR SERVICE OF DOCUMENTS</b>	
5	. . . . .	1487
	<b>REPLY TO NOTICE OF APPEAL</b>	
6	. . . . .	1487
	<b>EXPERT WITNESSES</b>	
7	. . . . .	1488
	<b>DISCONTINUANCE</b>	
8	. . . . .	1488
	<b>PRONOUNCING AND ENTERING OF JUDGMENTS</b>	
8.1	. . . . .	1488
	<b>COSTS</b>	
9	. . . . .	1488
10	. . . . .	1489
11	. . . . .	1489
12	. . . . .	1489
13	. . . . .	1489
14	. . . . .	1489
15	. . . . .	1489
	<b>COSTS IN VEXATIOUS PROCEEDINGS</b>	
16	. . . . .	1490

Table of Contents

	<b>REMOVAL OF AN APPEAL FROM THE INFORMAL PROCEDURE TO THE GENERAL PROCEDURE OR FROM THE GENERAL PROCEDURE TO THE INFORMAL PROCEDURE</b>	
17	.....	1490
18	.....	1490
	<b>APPLICATION FOR EXTENSION OF TIME</b>	
19	.....	1490
20	.....	1491
	<b>JUDGMENTS ON ADMISSIONS OR CERTAIN DOCUMENTARY EVIDENCE</b>	
21	.....	1492
	<b>SUBPOENA</b>	
22	.....	1492
	<b>GENERAL</b>	
23	.....	1492
24	.....	1492
	<b>CONTEMPT OF COURT</b>	
25	.....	1493
	<b>SCHEDULE 4 — NOTICE OF APPEAL (INFORMAL PROCEDURE)</b>	
	.....	1494
	<b>SCHEDULE 8 — NOTICE OF DISCONTINUANCE (INFORMAL PROCEDURE)</b>	
	.....	1495
	<b>SCHEDULE 14 — BILL OF COSTS (INFORMAL PROCEDURE)</b>	
	.....	1495
	<b>SCHEDULE 18 — ELECTION TO HAVE INFORMAL PROCEDURE APPLY</b>	
	.....	1496
	<b>SCHEDULE 19 — APPLICATION FOR EXTENSION OF TIME FOR THE FILING OF A NOTICE OF OBJECTION (INFORMAL PROCEDURE)</b>	
	.....	1497
	<b>SCHEDULE 20 — APPLICATION FOR EXTENSION OF TIME WITHIN WHICH AN APPEAL MAY BE INSTITUTED (INFORMAL PROCEDURE)</b>	
	.....	1498
	Bibliography .....	1501
	Index .....	1509