



Targeted Verification Priorities

Border Commercial
Consultative Committee (BCCC)

February 12, 2014

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Trade Compliance

- The Canada Border Services Agency (CBSA) administers a robust trade compliance program that verifies the tariff classification, origin and value of goods imported into Canada, and ensures the appropriate use of the trade incentive programs, so as to ensure that the duties and taxes owing are properly assessed and that trade data is accurately reported.
- Specific importers, goods or industries are selected for verification in two ways:
 - random selection (statistically-valid modelling)
 - targeted selection (risk-assessed)
- Verifications are conducted through:
 - desk audits
 - on-site visits



Trade Compliance (cont'd)

- Verifications are conducted on a select sample of importations from within a specific period.
- When non-compliance is determined, importers must, by law, file self-corrections for importations of same or similar goods within a specified period of up to four years.
- Trade compliance rates vary from program to program and are calculated in two ways: overall and materiality.
- Escalating penalties are applied as a corrective measure in cases of non-compliance.



Targeted Verification Process

- Identification of risk is done through referrals from border officers, external stakeholders (e.g. Canadian manufacturers, industry associations, importers) and other government departments.
- Priority submissions are prepared by CBSA regional officials to identify specific issues and companies to be verified based on the impact of the suspected non-compliance.
- Priority submissions are presented to an internal committee for review and decision. If approved, the target becomes a verification priority and trade compliance audits are initiated.



Verification Priorities

Tariff Classification (TC)

Fresh Cut Flowers
Other Food Preparations
Curling Irons
Aluminum Foil
Disposable and Protective Gloves
Spectacle Lenses
Furniture for Non-Domestic Purposes
Palm Oil
Chemicals products of 38.08
Seaweed (second round)
Dextrins and Other Modified Starches (second round)
Safety Headgear (second round)
Coconut Milk from Asian Countries (second round)
Wheel Rims and Spokes (second round)
Pickles (second round)
Spent Fowl (second round)
Batteries (new)
Gazebos (new)

Valuation

Fresh Cut Flowers
Apparel
Footwear
Yachts for Pleasure or Sport
Preparations and Pastrycooks' Products

Origin

Bedding and Drapery
Mattress Upholstery
Cotton Pants
T-shirts



Fresh Cut Flowers (TC)

- The risk is that specific fresh cut flowers may be misclassified as “other” fresh cut flowers under tariff item 0603.19.00 which attracts a duty rate of 6%.
- Flowers specifically named in the *Customs Tariff* should be classified under their respective tariff items, which attract duty rates ranging from 8% to 16%.
- This verification priority was released in April 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
38	23	17	74%	\$10 856	\$81 183	\$39 129	\$131 323

*Additional revenue is still expected from self-adjustments.

- Results confirm that many flowers specifically named in the *Customs Tariff* were misclassified as “other” fresh cut flowers.
- A targeted verification priority regarding the **valuation** of fresh cut flowers is also in progress.



Other Food Preparations (TC)

- The risk is that specifically-named goods may be misclassified under tariff item 2106.90.95 as “other food preparations”.
- Tariff Rate Quotas (TRQs) may apply to some of the goods misclassified under tariff item 2106.90.95, with potential “over access commitment” rates of duty as high as 295.5%.
- This verification priority was released in March 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)	Penalties (\$)	Total (\$)
15	12	4	33%	\$292 390	\$1 329 982	\$750	\$1 623 122

- Results show that some goods subject to TRQ were incorrectly classified as “other food preparations”.



Curling Irons (TC)

- The risk is that other hair-styling devices may be misclassified under tariff item 8516.32.10 as curling irons, which are duty-free. Those types of goods (e.g., flat irons) should be classified under tariff item 8516.32.90, which attracts a duty rate of 6.5%.
- This verification priority was released in June 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
18	17	12	71%	\$94 452	\$226 080	\$15 150	\$335 682

*Additional revenue is still expected from self-adjustments.

- Results show that most misclassified goods were re-classified under tariff item 8516.32.90.



Aluminum Foil (TC)

- The risk is that decorative foils and packaging materials may be misclassified under tariff items 7607.11.00, 7607.19.00 or 7607.20.10, which are duty free, while their proper classification should be tariff item 7607.20.90, which attracts a duty rate of 3.5%.
- In other cases, goods could be re-classified under duty free tariff items under Chapters 39, 49 and 76.
- This verification priority was released in July 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)	Penalties (\$)	Total (\$)
28	23	15	65%	\$35 760	\$62 317	\$150	\$98 227

- Results show that some goods were re-classified under tariff item 7607.20.90 but most misclassified goods were re-classified under other duty free tariff items in Chapters 39 and 76.



Disposable and Protective Gloves (TC)

- The risk is that goods classified under tariff items 3926.20.10 and 4015.19.10 (disposable and protective gloves), which are duty free only if the gloves qualify for specific end uses, should be classified under tariff items 3926.20.91 or 4015.19.90, which attract a duty rate of 6.5% and 15.5% respectively.
- This verification priority was released in October 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
18	11	9	82%	\$89 158	\$282 982	\$4 350	\$376 490

*Additional revenue is still expected from self-adjustments.

- Results show that misclassified goods were re-classified under tariff items 3926.20.91 and 4015.19.90 and under Headings 48.18, 62.10 and 63.07.
- A second round of verification is currently in progress for this issue, with 27 new companies selected for verification.



Spectacle Lenses (TC)

- The risk is that spectacle lenses may be misclassified under tariff items 9001.40.10 and 9001.50.10 (designed for use by workers undertaking hazardous tasks), which are duty free, but should be classified under tariff items 9001.40.90 or 9001.50.90 as "other", which attracts a duty rate of 2%.
- This verification priority was released in January 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
10	6	5	83%	\$172 640	\$55 238	\$0	\$227 878

*Additional revenue is still expected from self-adjustments.

- Results show that most misclassified goods were re-classified under tariff item 9001.50.90.



Furniture for Non-domestic Purposes (TC)

- The risk identified is that goods may be misclassified as “furniture for non-domestic purposes”, which is duty free, instead of “furniture for domestic purposes”, which attracts a rate of duty of up to 9.5%.
- This verification priority was released in January 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
25	9	4	44%	\$37 525	\$0	\$0	\$37 525

* Additional revenue is still expected from self-adjustments.

- Results show that most misclassified goods were re-classified as furniture for domestic purposes.



Palm Oil (TC)

- The risk is that crude palm oil of tariff item 1511.10.00, and other palm oils of tariff item 1511.90.90, both of which are dutiable at rates of 6% and 11% respectively, could be misclassified under tariff items 1511.90.10 (for use in the manufacture of cocoa butter equivalents) or 1511.90.20 (for use in the manufacture of margarine or shortening), which are both duty free.
- The verification priority was released in May 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)	Penalties (\$)	Total (\$)
10	4	1	25%	\$0	\$0	\$0	\$0

- Only one case out of four was found to be in error to date. No revenue was assessed as a result of these verifications.



Chemical Products of 38.08 (TC)

- The risk is that insecticides, fungicides, herbicides, etc. of Heading 38.08, which are classified depending upon the weight of the package may be misclassified due to significant differences in the rate of duty:
 - 3808.XX.10: In packages of a gross weight not exceeding 1.36 kg each (6.5% duty rate);
 - 3808.XX.20: In bulk or in packages of a gross weight exceeding 1.36 kg each (duty free).
- This verification priority was released in May 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)	Penalties (\$)	Total (\$)
18	5	0	0%	\$0	\$0	\$0	\$0

- As of January 2014, five cases have been closed and all importers were found to be compliant.



Seaweed – Second Round (TC)

- The risk is that prepared seaweed of tariff classification 2008.99.90.99, which attracts a rate of duty of 6%, could be misclassified as unprepared seaweed of tariff items 1212.21.00 or 1212.29.00, which are duty free.
- A first round of verifications for seaweed was released in September 2011 and \$257K was assessed in revenue, as 6 out of 7 cases were resultant.
- A second round of verifications was released in May 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
40	4	3	75%	\$3 809	\$0	\$600	\$4 280

*Additional revenue is still expected from self-adjustments.

- Most misclassified goods were re-classified under tariff classification 2008.99.90.99.



Dextrins and Other Modified Starches – Second Round (TC)

- The risk is that “other sugars” of Heading 17.02 may be misclassified under tariff item 3505.10.90 as “Dextrins and other modified starches”, which is duty free. The rates of duty under Heading 17.02 range from 0% to 11%.
- A first round of verifications for dextrins was released in March 2012 and \$384K was assessed in revenue, as 6 out of 10 cases were resultant.
- A second round of verifications was released in May 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
33	5	2	40%	\$3 809	\$0	\$0	\$3 809

*Additional revenue is still expected from self-adjustments.

- Results show that misclassified goods were re-classified under Headings 17.02, 21.06, 35.05 and 38.24.



Safety Headgear – Second Round (TC)

- The risk is that safety headgear could be incorrectly classified under tariff item 6506.10.10 (safety headgear specifically named in the *Customs Tariff*), which is duty free, but should be classified as “other” safety headgear under tariff item 6506.10.90, which attracts duty rates ranging from 5% to 8.5%.
- A first round of verifications for safety headgear was released in December 2011 and \$126K was assessed in revenue, as all 8 cases were resultant.
- A second round of verifications was released in May 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)	Penalties (\$)	Total (\$)
21	10	7	70%	\$11 534	\$962	\$600	\$13 096

*Additional revenue is still expected from self-adjustments.

- Results show that the safety headgear should have been classified as “other”.



Coconut Milk from Asian Countries – Second Round (TC)

- The risk is that full cream or whole milk powder, which should be classified as dairy products under Heading 04.02, may be misclassified as coconut powder or coconut milk under tariff items 1106.30.00, 2008.19.90 and 2106.90.10. Many tariff items of Heading 04.02 include “over access commitment” rates of duty as high as 295.5%.
- A first round of verifications regarding coconut milk was released in May 2012 and \$160K was assessed in revenue, as 7 out of 9 cases were resultant.
- A second round of verifications was released in July 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
34	3	1	33%	\$2 459	\$0	\$0	\$ 2 459

*Additional revenue is still expected from self-adjustments.

- Results show that misclassified goods were re-classified under Chapters 4 (including TRQ tariff items), 11, 12, 19, 20, 21 and 22.



Wheel Rims and Spokes – Second Round (TC)

- The risk is the potential misclassification of goods under tariff item 8714.92.00, which is duty free and applies to wheel rims and spokes for vehicles of Headings 87.11 to 87.13 (e.g., motorcycles, bicycles, and carriages for disabled persons). It is suspected that the goods should be classified under tariff item 8708.70.19 as road wheels of motor vehicles of Headings 87.01 to 87.05, with a duty rate of 6%.
- A first round of verifications for wheel rims and spokes was released in February 2012 and \$153K was assessed in revenue, as 8 out of 9 cases were found to be resultant.
- A second round of verifications was released in August 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
13	2	2	100%	\$1 004	\$0	\$0	\$1 004

*Additional revenue is still expected from self-adjustments.

- Results show that the verified goods were road wheels of motor vehicles.



Pickles – Second Round (TC)

- The risk is that goods commonly referred to as “dill pickles” or “baby dill pickles” may be misclassified under tariff classification 2001.90.90.91, which requires that the product contain a combination of vegetables and not just cucumbers with added flavouring. Misclassification results in the avoidance of the 8% rate of duty that applies to tariff item 2001.10.00, which would be the appropriate classification for pickled cucumbers.
- A first round of verifications for pickles was released in June 2012 and \$70K* was assessed in revenue, as 9 out of the 15 cases were resultant.
- A second round of verifications was released in August 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
17	5	2	40%	\$2 011	\$0	\$600	\$2 611

*Additional revenue is still expected from self-adjustments.

- Results show that most misclassified goods were re-classified under tariff items 2001.10.00 or 2005.99.90 (Other vegetables).



Spent Fowl – Second Round (TC)

- The risk is that broiler chicken products may be incorrectly classified as spent fowl under Heading 02.07 in order to circumvent the TRQ rates of duty on poultry importations, which go as high as 249%.
- A first round of verifications for spent fowl was released in September 2011 and 2 out of the 9 of the cases were resultant but no revenue was assessed.
- Following a quality assurance review based on the verification results, deficiencies were identified in the verification process that was utilized to ascertain the correct TC. A new verification process has been developed and implemented and a second round VP was released in November 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)	Penalties (\$)	Total (\$)
10	0	0	N/A	\$0	\$0	\$0	\$0

- The results are not yet available.



Batteries (TC)

- The risk is that batteries could be misclassified under tariff items 8506.10.10 or 8506.50.10 (for use in electronic lock systems or in the manufacture of smoke detectors), which are both duty free. Those batteries could potentially be re-classified under tariff items 8506.10.90 or 8506.50.90 (Other), which attract a duty rate of 7%.
- This verification priority was released in November 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)	Penalties (\$)	Total (\$)
9	0	0	N/A	0	0	0	0

- The results are not yet available.



Gazebos (TC)

- The risk is that gazebos could be misclassified as pre-fabricated buildings of tariff item 9406.00.90, which attracts a duty rate of 6% under the Most-Favoured-Nation Tariff (MFN) and is duty free under the General Preferential Tariff (GPT). Those goods could potentially be re-classified as structures of aluminum under tariff item 7610.90.90, which attracts a duty rate of 6.5% under MFN and 5% under GPT. Only gazebos accounted for under the GPT are the subject of this verification priority.
- This verification priority was released in November 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)	Penalties (\$)	Total (\$)
4	0	0	N/A	\$0	\$0	\$0	\$0

- The results are not yet available.



Anticipated TC Targets

Footwear

- The purported risk is that footwear subject to a duty rate of 18% could be misclassified under tariff items 6403.59.20 or 6403.99.30 (women's footwear valued at \$30 or more per pair), which attract a duty rate of 11%.

Hair Extensions

- The purported risk is that hair extensions could be misclassified under tariff item 6703.00.00 (i.e., prepared for use in making wigs or the like), which is duty free, instead of being classified under Heading 67.04 (i.e., wigs, false beards, etc.), which attracts a duty rate of 15.5%.

Tariff Item 9936.00.00 (Apparel Samples)

- The purported risk is that apparel classified under tariff item 9936.00.00, as samples, which are duty free, could potentially not comply with the usage conditions set out in this tariff item and that the duty rates for apparel, which go as high as 18%, could apply.



Fresh Cut Flowers (Valuation)

- The risk is that, aside from the potential misclassification of fresh cut flowers under tariff item 0603.19.00, there is also a risk of undervaluation.
- Many companies were selected for both valuation and TC verifications.
- This verification priority was released in April 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
32	18	14	78%	\$37 618	\$317 080	\$16 229	\$370 927

*Additional revenue is still expected from self-adjustments.

- Results show that many goods were valued incorrectly because transportation costs were not added to the price paid or payable, as is required.



Apparel (Valuation)

- The risk is that, given the high rates of duty associated with the apparel industry (Chapters 61 and 62), importers of apparel may not be in compliance with the valuation provisions of the *Customs Act*. The duty rates vary from 10% to 18%.
- This verification priority was released in February 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
27	12	6	50%	\$436 173	\$501 057	\$450	\$937 680

*Additional revenue is still expected from self-adjustments.

- Results show that many goods were found to be valued incorrectly as assists were not added to the price paid or payable, as is required.



Footwear (Valuation)

- Given the high rates of duty associated with footwear (Chapter 64), there is a risk that importers of footwear may not be in compliance with the valuation provisions of the *Customs Act*, and the duty rates range from 10% to 20%.
- This verification priority was released in February 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
23	10	3	30%	\$358 110	\$1 100 855	\$1 500	\$1 460 465

*Additional revenue is still expected from self-adjustments.

- Results show that many goods were found to be valued incorrectly because freight charges and services fees were not added to the price paid or payable, as is required.



Yachts for Pleasure or Sport (Valuation)

- The risk is that importers of yachts and pleasure crafts may not be in compliance with the valuation provisions of the *Customs Act*. This industry has been selected given the high rates of duty associated with Heading 89.03. Tariff items under this heading are dutiable with the exception of tariff item 8903.99.10 (racing shells) which is duty free.
- This verification priority was released in March 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
10	9	2	22%	\$7 106	\$185	\$450	\$7 741

*Additional revenue is still expected from self-adjustments.

- Results show that most of the goods were valued correctly but some goods were found not have included the service fees, as is required.



Preparations and Pastrycooks' Products (Valuation)

- Given the rates of duty associated with preparations of cereals, flour, starch, milk, and pastrycooks' products, this industry was selected for verification. These products are generally classified under Chapter 19 and the majority of Harmonized System numbers are dutiable, while others are subject to TRQs.
- This verification priority was released in June 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
9	3	2	67%	\$116 033	\$860 589	\$300	\$976 922

*Additional revenue is still expected from self-adjustments.

- Results show that many goods were found to be valued incorrectly because packaging and transportation costs were not added to the price paid or payable, as is required.



Bedding and Drapery (Origin)

- The risk is that American manufacturers are using fabrics not produced in the NAFTA territory as an input for bedding and drapery under Headings 63.01, 63.02 and 63.03, but are declaring the goods as “Made in the USA” in order for them to qualify for a NAFTA tariff treatment.
- This verification priority was released in February 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
15	11	5	45%	\$50 787	\$0	\$525	\$51 312

*Additional revenue is still expected from self-adjustments.

- Results show that some products did not qualify as NAFTA goods as they did not meet the specific rules of origin.



Mattress Upholstery (Origin)

- This verification was initiated following receipt of an industry complaint about exports from the U.S. to Canadian mattress manufacturers, of mattress casings made in the U.S. claiming a NAFTA tariff treatment, when textile material therein may have been sourced from outside the NAFTA territory.
- This verification priority was released in April 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)*	Penalties (\$)	Total (\$)
20	14	5	36%	\$61 640	\$2 224	\$750	\$64 614

*Additional revenue is still expected from self-adjustments.

- Results show that some goods did not qualify as NAFTA goods as they did not meet the specific rules of origin.



Cotton Pants (Origin)

- Based on previous verification results, there was evidence that men's and boy's cotton pants of subheading 6203.42 frequently failed challenges to their entitlement as originating goods under NAFTA tariff treatments, due to the fabric-forward requirement of the specific rule of origin governing these goods.
- This verification priority was released in May 2012:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)	Penalties (\$)	Total (\$)
15	10	0	0%	\$0	\$0	\$0	\$0

- Results show that the cases closed to date are fully compliant with the applicable NAFTA rules of origin. Previous corrective actions appear to have been effective.



T-Shirts (Origin)

- Based on previous verification results, there was evidence that t-shirts of Heading 61.09 have been particularly non-compliant with the NAFTA rules of origin for a variety of reasons.
- This verification priority was released in June 2013:

Targeted Companies	Cases Closed	Cases With Errors	% Non-Compliance	DAS Issued (\$)	Self-Adjustments by Importers (\$)	Penalties (\$)	Total (\$)
53	2	0	0%	\$0	\$0	\$0	\$0

- The first two cases closed suggest compliance but given the size of the audit pool, it is still too early to predict the overall results.



Conclusion

- Trade compliance is a key element in maintaining a competitive Canadian business community.
- Businesses have a vested interest in getting trade compliance right because being compliant affects more than just their bottom line.
- While the CBSA is charged with ensuring that importers comply with trade requirements, compliance can only be achieved if there is a shared commitment between the CBSA and the business community.
- All of us play an important role in ensuring trade compliance.



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