


Welcome to the
**2024 CSCB
National Conference**

September 22–24, 2024

Calgary, AB



Move Forward: Building a better future for Canada's
customs brokers

Conference Program

Get the detailed
program here



Monday, September 23, 2024

Day 1

07:45 – 08:45	<i>Breakfast for Conference Delegates and registered Companions</i>
08:45 – 09:00	Conference opening
09:00 – 10:00	Opening Keynote: Graham Sherman, Tool Shed Brewing Company
10:00 – 10:15	<i>Networking Break</i>
10:15 – 10:45	The view from here: perspectives on international trade & Canadian supply chains
10:45 – 11:30	The ever-expanding world of sanctions: what do brokers need to know?
11:30 – 12:00	CSCB Special Announcement
12:00 – 13:30	<i>Lunch for conference delegates</i>
13:30 – 15:00	Simultaneous Sessions: An inside look at Global Affairs Canada's trade and export controls; CARM: Sharing what we know; Ask a surety
15:00 – 15:15	<i>Networking Break</i>
15:15 – 16:00	The Supply Chains Act – Lessons learned and what lies ahead
16:00	Closeout Day 1
17:15	Ranchmans

Tuesday, September 24, 2024

Day 2

07:45 – 09:00	<i>Breakfast for Conference Delegates and registered Companions</i>
09:00 – 10:00	Best practices in moving perishables in the supply chain
10:00 – 10:15	<i>Networking Break</i>
10:15 – 11:15	Global markets are what we do – what's new in e-commerce?
11:15 – 12:00	Selected Sales Tax Issues: A Primer On E-commerce Platforms, Non-Residents, and Customs Brokers
12:00 – 13:30	<i>Lunch for conference delegates</i>
13:30 – 14:30	The role of AI in customs brokerage
14:30 – 14:45	<i>Networking Break</i>
14:45 – 15:30	SIMA enforcement and the broker's role
15:30	Official Conference Close

Up Next

Best Practices in Moving Perishables in the Supply Chain

**Gloria Terhaar
Angela Collins**

Pacific Customs Brokers

**Canadian Society of Customs
Brokers**



Up Next

Global Markets Are What We Do – What's New in E-commerce?

**Robert Stein
Shelley Gares
Penny Moulton**

**Braumiller Consulting Group
Canadian Society of Customs
Brokers**

CSCB
CANADIAN SOCIETY
OF CUSTOMS BROKERS

SCCD
SOCIÉTÉ CANADIENNE
DES COURTIERS EN DOUANE



Current State Canada

A review of the CLVS Moratorium, ELVIS and Importer of Record updates

CLVS – Moratorium

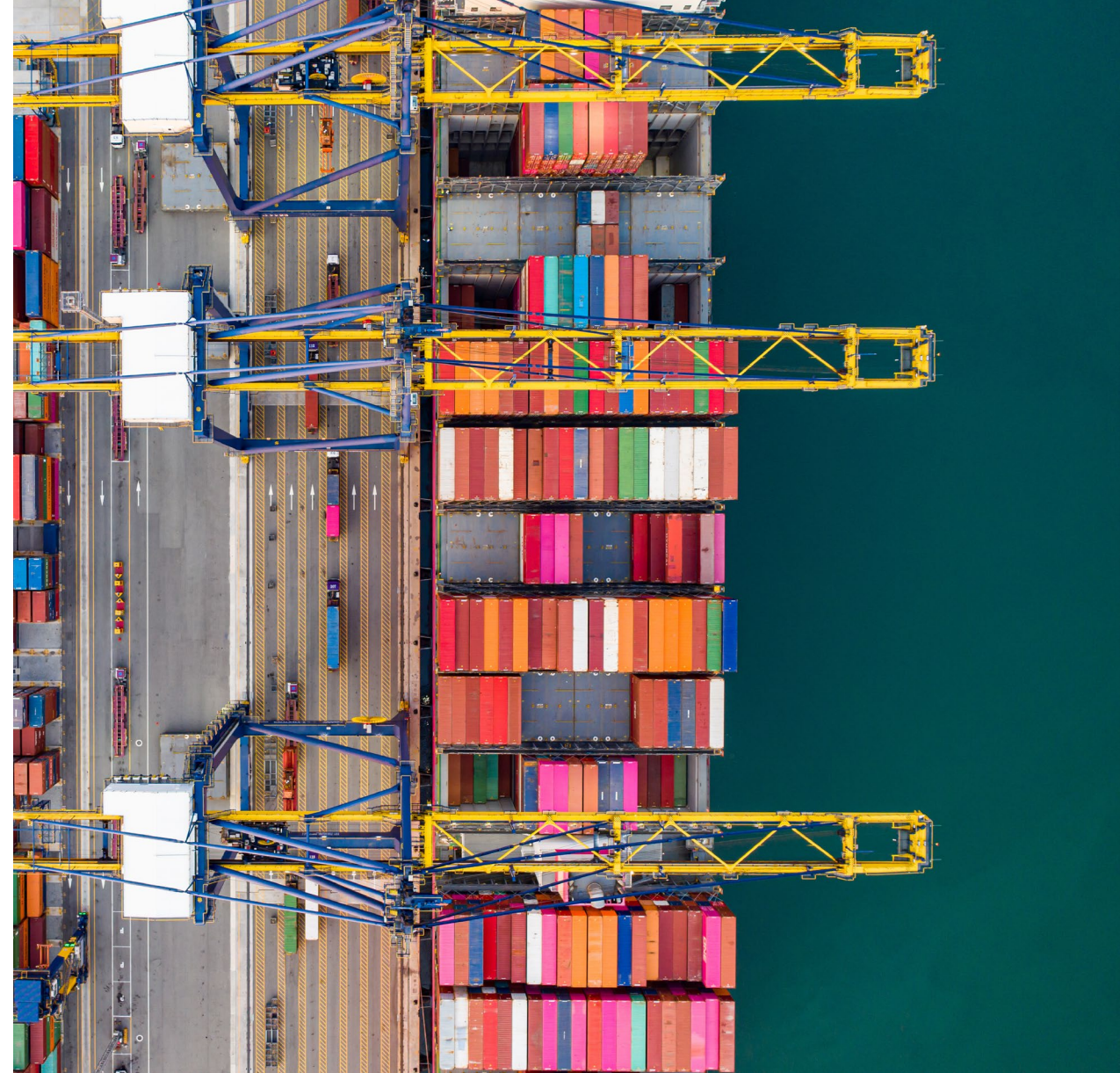
- Draft D-memo D17-4-0
- CLVS participant to provide cargo release list to CBSA, added unique reference number
- CBSA adding unique Cargo Control number
- Split shipments no longer allowed
- Reporting of overages and shortages must not constitute normal business practices
- Examinations at FPOA for CLVS shipments
- CLVS goods released participant review for security

ELVIS

Elvis CBSA targeting system

Allows CBSA to target specific shipments

On hold with CBSA



September 2024



Importer of Record

Risk for customs brokers

Legislation needs to specifically advise liability

September 2024

CSCB
CANADIAN SOCIETY
OF CUSTOMS BROKERS

SCCD
SOCIÉTÉ CANADIENNE
DES COURTIERS EN DOUANE

E-Commerce Into the US

De minimis Entries Now and Into the Future

Understanding where the US is currently on de minimis and the proposals and politics that may impact the future of de minimis and E-Commerce into the US.

Current De Minimis Rules in the US

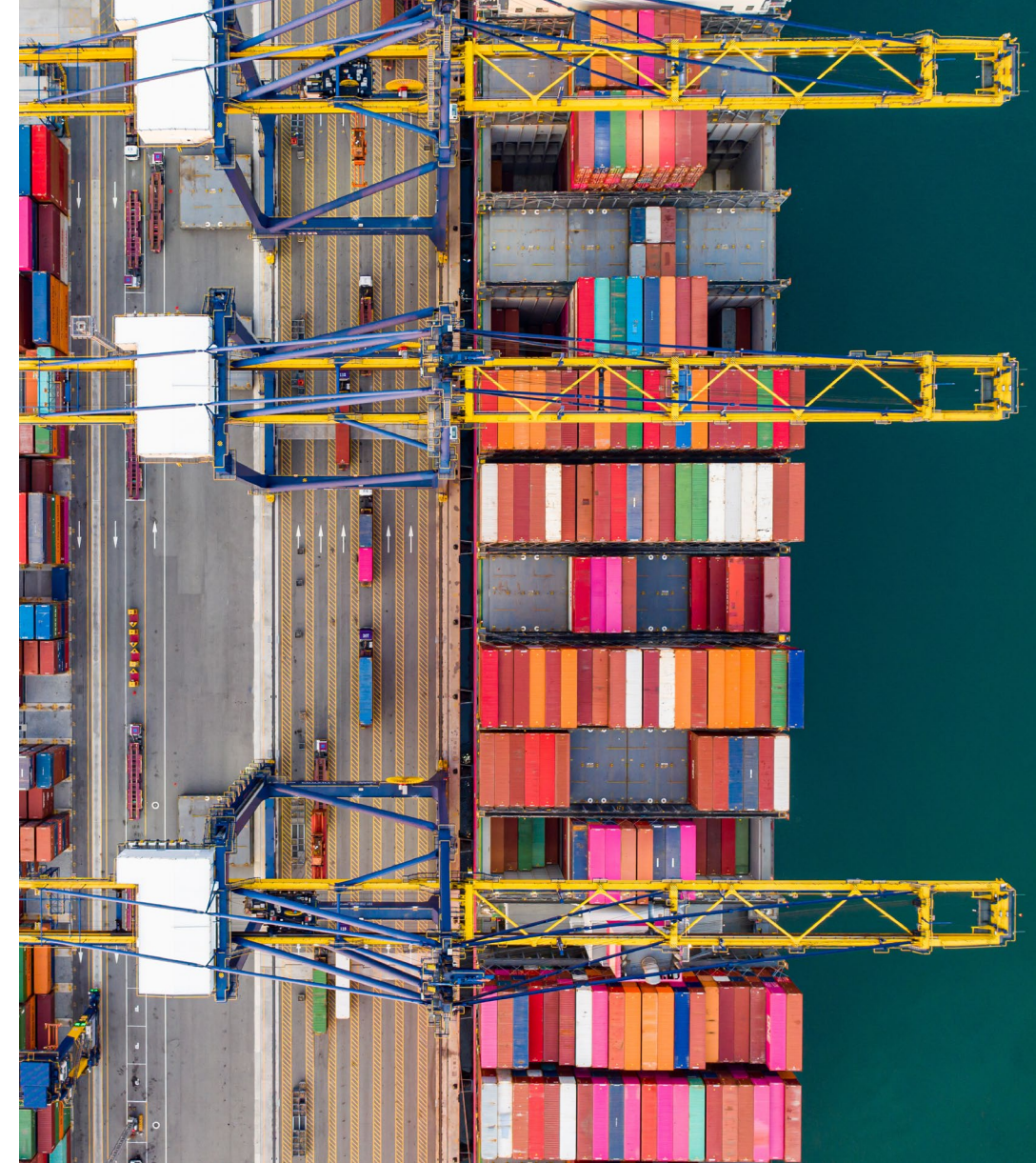
De minimis rule established in 1938 under §321 covering transactions up to \$5 in value.

- TFTEA (Trade Facilitation and Trade Enforcement Act) raised the threshold from \$200 to \$800 March 10, 2016
- Coincided with an explosion in E-Commerce goods
- US market flooded with drugs, counterfeit goods, and contraband, as well as goods made with forced labor
- “China-US Free Trade Agreement” – Shein and Temu, plus other marketplaces

\$800 De Minimis Impact

It caused an uneven playing field in certain areas.

- Distribution Warehousing – Canada, Mexico and even overseas
- US Foreign Trade Zones (FTZ's) cannot take advantage of de minimis entries!!!
- Circumvention of trade remedy duties
- Circumvention of UFLPA enforcement
- Public safety issues





US E-Commerce Challenges

- Enforcing the \$800 per person/per day limit. Programming in ACE delayed until Jan 11, 2025
- How will data for enforcement be fortified?
- Customs broker accountability
- Legislative changes and how the election in November might impact that.

E-Commerce Changes on the Horizon

Congress and CBP are looking to better control E-Commerce goods into the US and further restrict China's easy access to the US market

- ACE enhancements by CBP to better monitor daily de minimis limits and collect better data
- Enforcement actions – Brokers suddenly finding themselves liable for data and “what’s in the box” and possible lack of “due process”
- Legislative proposals to lower or eliminate de minimis limits for China origin goods
- Legislative proposals to lower de minimis limits across the board or make them reciprocal
- Possible changes to US FTZ program to allow E-Commerce in FTZ's to compete fairly with warehouses outside the US

Elections in November



E-Commerce and the Rest of the World

Has any country figured out E-Commerce?

Has any Country Figured out E-Commerce?

The short answer is No, not yet

- balancing safety, security and flow of goods
- ensuring domestic markets and E-Commerce are healthy competitors
- protecting revenue streams for governments
- a return process that works for the consumer, the E-Commerce provider and governments



Mexico De Minimis and E-Commerce Challenges

- Provides \$50 USD tax free;
- Between \$50-\$117 USD tax at 17% is applied
- Duty free shipments up to the equivalent level of \$117 USD
- Special provisions exist for courier shipments:
 - Without having a Mexican Customs License / Importer of record (Padron de Importadores)
 - Without hiring a Customs Broker Agent
 - Exempting Mexican Standards/NOM
 - New threshold for imports up to \$2,500 USD at the Mexican Customs Ports

September 2024

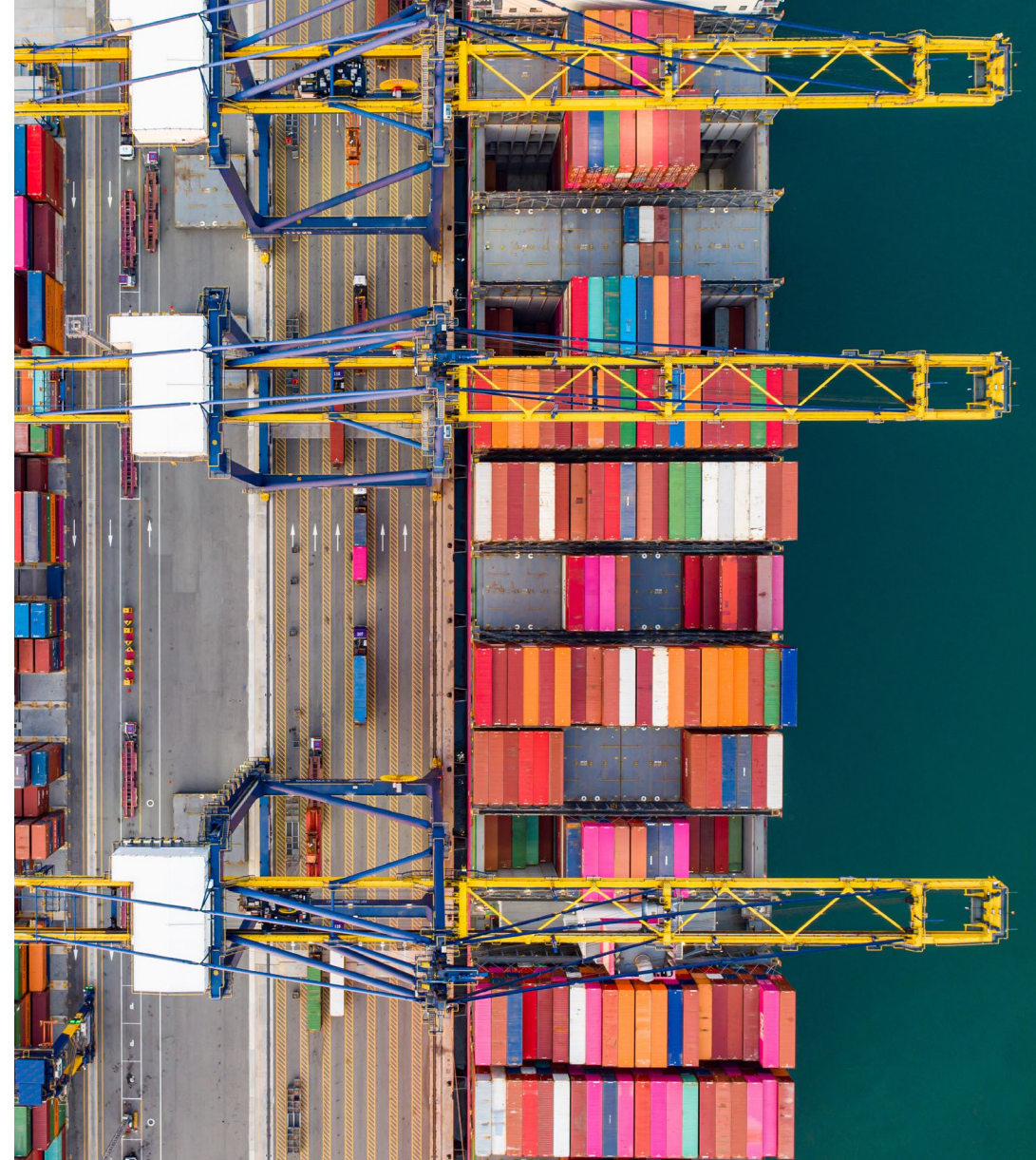
CSCB
CANADIAN SOCIETY
OF CUSTOMS BROKERS

SCCD
SOCIÉTÉ CANADIENNE
DES COURTIERS EN DOUANE

Australia

Definitely the leader in enacting legislation to control E-Commerce shipments.

- De minimis is \$1000 AUD for personals
- Requires GST being charged if the entity meets GST registration requirements
- Applies to vendors, resellers, and online platforms





Türkiye

- Recently implemented significant changes
- items valued at up to €30 ordered online from a European Union vendor and delivered by mail or courier will be subject to 30% duty, up from 18%
- Non-European Union, will be levied at 60%
- Any additional tax of 20% will be levied on some products, typically luxury items.

Up Next

Selected Sales Tax Issues: A Primer On E-commerce Platforms, Non-Residents, and Customs Brokers

Colleen Ma Satinder Bains

Miller Thomson LLP



Agenda

1. Sales tax and collection and remittance rules for e-commerce firms who are “marketplace facilitators”
2. Import sales tax rules for remote sellers / non-resident importers
3. Provincial sales tax rules applicable to customs brokerage fees



Sales tax and collection and remittance rules for e-commerce firms who are “marketplace facilitators”

Overview of Marketplace Facilitator Rules

- Intended to address gaps with the old rules, which created competitive inequalities between resident and non-resident vendors
- Designed to shift collection and remittance obligations to the online marketplace facilitator / digital platform operator
- Legislation in each jurisdiction (i.e., federal GST/HST, British Columbia PST, Saskatchewan PST, Manitoba RST, and Quebec QST) contains different terminology, definitions, and rules

Federal GST/HST Standard Registration

- Makes a taxable supply in Canada in the course of a commercial activity engaged in by the person in Canada
- If non-resident, also “carries on business” in Canada
 - ▶ Not a defined term
 - ▶ Several indicators to consider

Federal GST/HST Registration Required Under E-commerce Rules

1. *Distribution platform operator*

- ▶ Controls or sets essential elements of sale between seller and purchaser or, if no such person, involved in collecting, receiving or charging the purchase price for the sale and transmitting all or part of it to the seller
- ▶ Not a seller on own platform or **excluded operator**

2. Operates a *specified distribution platform*

- ▶ a **digital platform** through which a person facilitates the making of specified supplies by another person that is a specified non-resident supplier or facilitates the making of **qualifying tangible personal property supplies** by another person that is not registered under the standard regime

Federal GST/HST Registration Required Under E-commerce Rules (cont'd)

3. Supply of **qualifying tangible personal property (TPP)** made through platform
 - ▶ Definition intended to cover sales of taxable goods (other than zero-rated goods) delivered in Canada from a Canadian fulfilment warehouse or shipped to Canada using the seller's own shipping service (and not mail or courier)
4. Purchaser / customer is a **specified recipient**
 - ▶ Means a **person** (other than a non-resident person that is not a consumer of the property) that is the **recipient of the supply** and that is **not registered under the standard regime**
5. The value of the consideration for those supplies is over **\$30,000** in any past or future 12-month period

Federal GST/HST DPO Required to Collect GST/HST

- Seller: Unregistered sellers
- Who: Customers who are registered and unregistered
- Type of supply: Qualifying TPP supplies made through platform
- Tax rate: Based on location that TPP is delivered or made available in Canada

Federal GST/HST Additional Implications

- DPO does not collect GST/HST on fees for related services to unregistered sellers
- DPO can claim an ITC for GST/HST paid when goods are imported at the border (import sales tax / Part III tax) when certain conditions are met
- Requirement to report information to the CRA on the seller using their platform (on hold, but requirement for income tax purposes)

Provincial Sales Tax Regimes

- All provincial sales tax regimes have marketplace facilitator rules
 - ▶ Quebec QST (\$30,000 threshold)
 - ▶ British Columbia PST (\$10,000 threshold)
 - ▶ Saskatchewan PST (no threshold)
 - ▶ Manitoba RST (no threshold)
- Different terminology, scope, and registration thresholds
- Treatment of services to sellers different across provinces
- Compliance requirements different across provinces

***Import sales tax
rules for remote
sellers / non-
resident importers***

GST/HST Issues for Importers

Introduction

- In general GST “registrants” must
 - ▶ Charge, collect and remit GST/HST on all taxable supplies in Canada (other than zero-rated supplies) of goods and services (domestic sales tax)
 - ▶ Remit GST on account of goods that they import into Canada (import sales tax)
 - ▶ A registrant is a person who is registered or required to be registered

GST/HST Issues for NRIs

Introduction

- A person must register for a BN in order to register for GST purposes
- The GST/HST applies to almost every person who purchases taxable supplies of goods and services in Canada, or imports goods, in the course of commercial activities
- Persons who do not collect and remit GST/HST when required are responsible for reporting it and are liable to pay it

Customs Valuation

Non-resident Importer (NRI)

- With the growth of e-commerce sales, more and more companies are interested in being non-resident importers (NRIs)
- A Non-resident importer (NRI) is a business located outside of Canada that ships goods to customers in Canada and assumes responsibility for customs clearance and other import-related requirements

Customs Valuation Transaction Value Method

- The Transaction Value Method identifies three requirements that need to be met:
 1. The imported goods were sold for export to Canada
 2. The purchaser in the sale for export is the purchaser in Canada
 3. The price paid or payable for the goods can be determined

Customs Valuation

NRI – Purchaser in Canada

- Determination of who is a **purchaser in Canada**, under the Regulations, is an integral part of the transaction value method
- Once the relevant sale for export transaction has been identified, it must be determined whether the **purchaser in** that transaction is a **purchaser in Canada**

Customs Valuation

NRI – Purchaser in Canada (cont'd)

- Sections 2 and 2.1 of the Valuation for Duty Regulations identify the requirements to be met for a **purchaser** to be considered a “purchaser **in Canada**”. Following the hierarchical language of the Regulations, a **purchaser** will qualify as **a purchaser in Canada** either as
 - (a) resident individual or business,
 - (b) a permanent establishment **in Canada**, or
 - (c) neither a resident nor a non-resident having a permanent establishment but importing goods for the **purchaser's** own use or on the basis of speculation of future sales.

Customs Valuation

NRI – Purchaser in Canada (cont'd)

- **Permanent establishment** - Section 2 of the Regulations defines a “permanent establishment” as a fixed place of business (i.e., a place of management, a branch, an office, a factory or a workshop) through which business is carried on. A permanent establishment may qualify as the purchaser in Canada in a sale for export to Canada provided it carries on business through a fixed place of business in Canada (“permanent establishment”).
- **Purchaser located outside Canada (NRI)** - A purchaser located outside Canada that has no presence as a resident or permanent establishment in Canada is a business entity that purchases goods in a sale for export to Canada and has done so with the intent of reselling the goods. Subparagraph 2.1(c)(ii) of the Regulations applies to a foreign purchaser who purchases goods on speculation for the Canadian market **without having entered into an agreement to sell the goods** prior to its own purchase of the goods.

Customs Valuation

NRI – Speculation of Sale

- An NRI will be importing goods on speculation, when there is no identified purchaser located in Canada prior to the importation of the goods. Goods imported in such a venture are typically stored for a period before a domestic sale occurs.
- A NRI importer (purchaser) will not be considered a purchaser in Canada if that person has already entered into an agreement to sell the goods prior to their importation to a purchaser located in Canada. Therefore, that sale at the next level of trade to a purchaser located in Canada is the basis for the application of the transaction value method.
- Our experience indicates that the CBSA considers a non-binding blanket expression of interest order obtained from the purchaser to be an “agreement to sell the goods”.

Customs Valuation

NRI – Permanent Establishment

- The permanent establishment is a related party of a foreign parent who has established a subsidiary in Canada but whose day-to-day operations are not wholly managed and controlled in Canada
- Permanent establishment requires business activity to be carried on through the fixed place of business in Canada
- Section 2 of the Regulations lists examples of fixed places of business that include a place of management, a branch, an office, a factory or a workshop through which the person carries on business



***Provincial sales tax
rules applicable to
customs brokerage
fees***

What are customs brokerage services?

- A service that is made in respect of the importation of goods and the service is the arranging for their release (as defined in the *Customs Act*) or the fulfilling, in respect of the importation, of any requirements under the *Customs Act* or the *Customs Tariff* to account for the goods, to report, to provide information or to remit any amounts
- Customs brokerage services are subject to GST/HST
- Applicable GST/HST rate depends on place of supply

GST/HST rate for commercial goods

- Commercial goods are goods that are imported into Canada for sale or for any commercial, industrial, institutional, occupational or similar use
- Place of supply is the province where the goods are located at the time of release

GST/HST rate for commercial goods

Example

- **Facts:** Customs broker in Alberta arranges for the release in Ontario of imported commercial goods for a business that is located in Ontario. Goods are shipped to the business address of the business in Ontario.
- **Rate:** The supply of the customs brokerage service is made in Ontario because the goods are released in Ontario. The supply of the service is subject to HST at a rate of 13% (the Ontario rate).

GST/HST rate for non-commercial goods

- Non-commercial goods (or casual goods) are generally goods that are imported in Canada for personal use by an individual
- Generally, GST/HST rate is the same as the rate for which the goods are taxed on importation (i.e., based on consumer's province of residence)

Provincial sales tax

- There is no British Columbia PST, Saskatchewan PST, or Manitoba RST on customs brokerage services
- There is QST on customs brokerage services if the supply is made in Quebec
 - ▶ General rule – Location of supply generally based on address obtained for the customer
 - ▶ If services are in relation to movable property located in Quebec, supply is made in Quebec



COLLEEN MA

PARTNER

TAX

+1 403.298.2422

cdma@millerthomson.com



SATINDER BAINS

CUSTOMS EXPERT

TAX

+1 403.628.2926

sbains@millerthomson.com



MILLERTHOMSON.COM



© 2024 Miller Thomson LLP. All Rights Reserved. All Intellectual Property Rights including copyright in this presentation are owned by Miller Thomson LLP. This presentation may be reproduced and distributed in its entirety provided no alterations are made to the form or content. Any other form of reproduction or distribution requires prior written consent of Miller Thomson LLP which may be requested from the presenter(s).

This presentation is provided as an information service only and is a summary of the current legal issues. Miller Thomson LLP makes no representations regarding the accuracy or completeness of the content for any specific or particular purpose, and disclaims all liability arising from the use or transmission of the same. The views, ideas, opinions, information and materials presented are those of the presenter(s) and are not necessarily those of Miller Thomson LLP. This information is not meant as legal opinion and viewers are cautioned not to act on information provided in this publication without seeking specific legal advice with respect to their unique circumstances.

Up Next

The Role of AI in Customs Brokerage

Matt Earish
Joseph Haroun
Glenn Palanacki
Anupa Rongala

Portway International

Windmill

Descartes

Invensis

Up Next

SIMA Enforcement and the Broker's Role

Jacob Mantle
George Reid

Osler, Hoskin & Harcourt LLP

Bennett Jones LLP

Uh oh...

Broker responded to CBSA inquiry with client website pictures

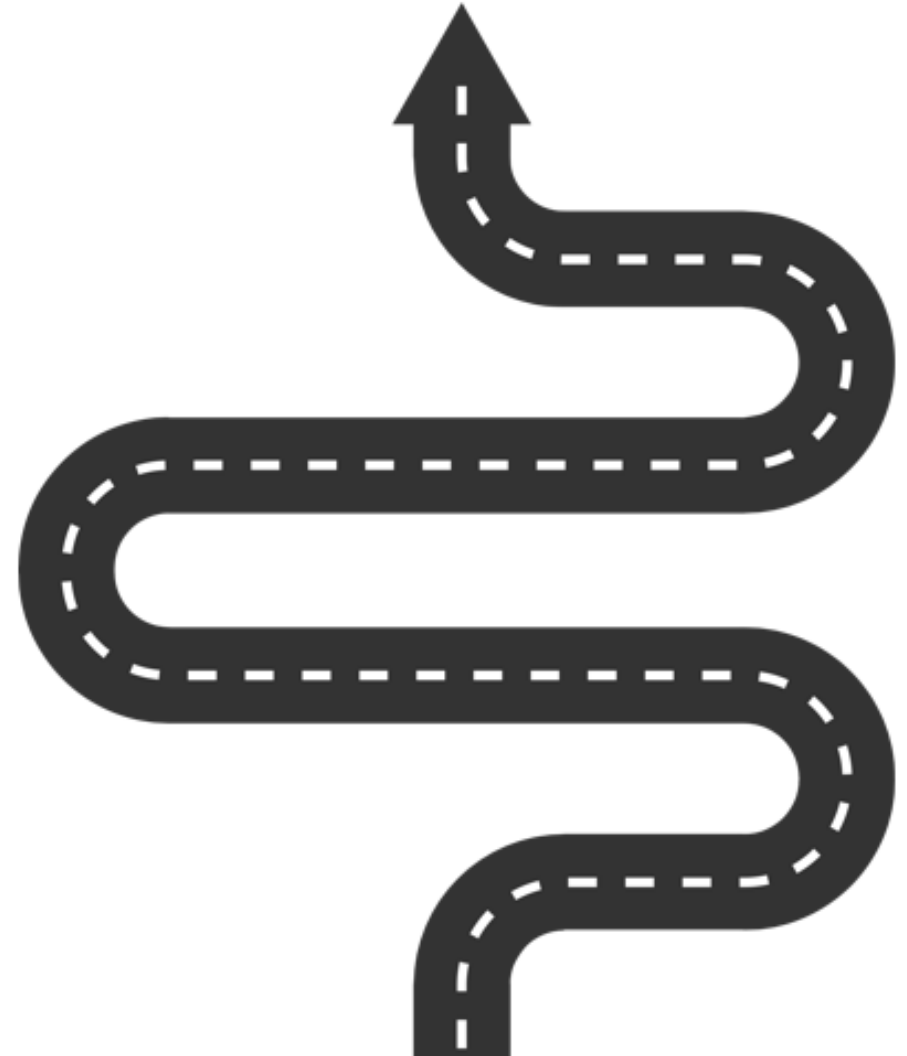
Broker said shipping through a third country was fine

Broker assesses importer AD/CVD incorrectly

- CBSA decision that imported goods were “subject goods” = six-figure reassessment
- CBSA decision that the “country of export” was the third country and the “exporter” was someone other than the manufacturer = six-figure reassessment
- Importer pays six-figure assessment, requests a refund, which results in an even higher assessment

The SIMA Checklist

- ❑ *SIMA* basics: what is it, who is liable, and where to look
- ❑ Are my client's imported goods "subject goods"?
- ❑ Calculate *SIMA* duties, if any
- ❑ Request a redetermination or respond to one
- ❑ CARM ready for *SIMA*
- ❑ Avoid common mistakes



Understand *SIMA* Basics – what is it?

- The *Special Import Measures Act* (SIMA) and *Special Import Measures Regulations* (SIMR) implement Canada's WTO obligations relating to anti-dumping and countervailing duties (AD/CVD).
- The purpose of the SIMA to protect a domestic industry in Canada from injurious dumping and/or subsidizing.
- AD/CVD are imposed on imports of specified goods from a country or countries by the Canadian International Trade Tribunal.
- Anti-dumping duties = Margin of Dumping = Normal Value – Export Price
- Countervailing duties = Amount of Subsidy (per unit)

Understand *SIMA* basics – who is liable?

- **Importer liability** – generally, the “importer” in Canada is liable for *SIMA* duties:
 - The *SIMA* says: “**importer**, in relation to any goods, means the person who is in reality the importer of the goods”
 - The CBSA’s policy is to treat the importer of record (i.e., the person who declares and accounts for imported goods to the CBSA) as liable for *SIMA* duties
 - BUT...under a special procedure, the CITT can designate a person other than the importer of record as the importer in reality who is liable for *SIMA* Duties (*SIMA* s. 89)
 - A non-resident importer can be the importer in reality in Canada
- **Purchaser liability** – while rare, *SIMA* permits the CBSA to collect *SIMA* duties from any person who purchased the goods subject to the assessment if the importer does not pay the assessment

Understand SIMA basics – where do I look?

SIMA HANDBOOK

- The trifecta: (1) Measures in Force (2) D-memos (3) the SIMA Handbook

The SIMA Handbook is a guide for the use of the Trade and Anti-dumping Programs Directorate staff in administering the *Special Import Measures Act*. Information in the Handbook is non-confidential. As policies and procedures evolve, parts of the Handbook may be under review and, as a result, may be subject to revision. Therefore, the information contained in the SIMA Handbook may not accurately reflect current policies and procedures.

Readers are advised to contact the Operational Policy Division, Trade and Anti-dumping Programs Directorate, Commercial and Trade Branch, of the CBSA for more information.

E-mail: simaregistry@cbsa-asfc.gc.ca

Fax: 613-948-4844

More information on the Anti-dumping and Countervailing Program is available at the CBSA Web site at:

www.cbsa-asfc.gc.ca/sima-lmsi/menu-eng.html

Measures in force


This is a list of goods currently subject to anti-dumping or countervailing measures pursuant to the *Special Import Measures Act* (SIMA). It is updated as necessary to reflect the current status of duty liability.

Note If there is any discrepancy between the SIMA finding or order and the information in this Measures in force list, the finding or order takes precedence.

This table can be filtered by case, country, or tariff classification numbers.

Related links

Filter items Showing 1 to 52 of 52 entries |

Case 	Case type
Aluminum extrusions (AE)	Dumping and subsidy: China
Carbon steel welded pipe (CSWP1)	Dumping and subsidy: China

Departmental memoranda

▼ D14: Special Import Measures Act

[D14-1-3: Re-determinations and Appeals Under the Special Import Measures Act](#)

[D14-1-8: Re-investigation and Normal Value Review Policy – Special Import Measures Act \(SIMA\)](#)

Are my client's imported goods “subject goods”?

- **Subjectivity:** Whether imported goods are subject to *SIMA* depends on whether they are “**subject goods**” and if so, whether they benefit from a **product exclusion** granted by the CITT.
- **Subject goods** are goods that fall within the scope of the product definition contained in the CITT's order
- Even if imported goods are within the scope of a product definition, they may be excluded by a **product exclusion**

Are my client's imported goods “subject goods”?

- Example of product definition (Dry wheat pasta):
 - “All dry wheat-based pasta, not stuffed or otherwise prepared, and not containing more than two percent eggs, whether or not enriched, fortified, organic, whole wheat or containing milk or other ingredients, **originating in or exported from the Republic of Turkey, excluding refrigerated, frozen or canned pasta.**”
- Example of product exclusion (Fasteners):
 - “The following carbon steel fasteners are excluded by the Tribunal's order:
 - Acoustic lag screws [...];
 - Screws imported under tariff item Nos. 9952.00.00, 9964.00.00, 9969.00.00, 9972.00.00 and 9973.00.00 **for use in** the manufacture of snowmobiles, all-terrain vehicles, personal watercraft and three-wheeled motorcycles.”

Calculate *SIMA* duties, if any

- The CBSA requires an importer to **self-assess *SIMA* duties** at the time of customs accounting. *SIMA* duties = anti-dumping duties (AD), and countervailing duties (CVD)
- Self-assessing AD/CVD duties has two major components:
 - (1) Identifying whether goods are subject to *SIMA*, and
 - (2) If so, assessing *SIMA* duties based on the following, as applicable:
 - **Normal values** issued to the exporter of the goods by the CBSA, or
 - If the CBSA has not issued normal values, the applicable “all other exporters rate” or exporter-specific rate,
 - The **export price** of the goods (**not the customs value**), and
 - The exporter’s amount of subsidy (if issued to the exporter by the CBSA) or the “all other exporters” amount of subsidy

Calculate *SIMA* duties (anti-dumping)

- If the exporter has received [normal values](#) from the CBSA for specific products, the importer self-assesses AD duties based on the amount by which those normal values exceed the associated export prices

Duty liability (Anti-dumping duties)

Country of origin or export: China

Exporter	Exporter ID	Cooperative since	Last revised
De Rucci Healthy Sleep Co., Ltd.	In progress	2024-07	2024-07
Dongguan Sinohome Ltd.	745281147RM0001	2022-11	2022-11
Foshan EON Technology Industry Co., Ltd.	Exporter has not applied	2022-11	2022-11

For importations of subject goods originating in or exported from China, for which the exporter has not been issued specific normal values, the anti-dumping duty is 146.6% of the export price.

Are my client's imported goods “subject goods”?

- When the CBSA issues prospective normal values, it will also provide the exporter with a methodology to calculate **export prices**.
- Typically, the CBSA provides two methodologies to calculate the export price based on the exporter's selling price:
 - (1) Exporter's selling price less the actual charges, costs and expenses incurred by the exporter and/or importer in shipping the goods to Canada
 - (2) Exporter's selling price less a fixed percentage representing the weighted average charges, costs and expenses referred to in (1) as determined by the CBSA

Calculate *SIMA* duties (anti-dumping)

- Section 25 export prices for “associated” importers and exporters



Calculate SIMA duties (subsidy)

- The **amount of subsidy** issued by the CBSA to an exporter remains fixed and is generally not adjusted for the lifetime of the *SIMA* order

Duty liability (Countervailing duties)

Country of origin or export: China

Exporter	Exporter ID	Amount of subsidy per piece	Cooperative since	Last revised
De Rucci Healthy Sleep Co., Ltd.	In progress	84.05 CNY	2024-07	2024-07
Foshan EON Technology Industry Co., Ltd.	Exporter has not applied	3.90 CNY	2022-11	2022-11
Foshan Suilong Furniture Co., Ltd.	745899344RM0001	6.62 CNY	2022-11	2022-11

For importations of subject goods originating in or exported from China, for which the exporter has not been issued a specific amount of subsidy, the countervailing duty is equal to **178.61 CNY per piece.**

Request a redetermination or respond to one

- An AD/CVD assessment is based on a “Determination” of: subjectivity, normal value, export price, amount of subsidy.
- Under the SIMA self-assessment regime, the importer makes a “deemed” Determination 30 days after it accounts for goods. The CBSA can make a Determination until it becomes a “deemed” Determination.
- **The Importer** may request a re-determination with 90-days of the Determination **if it pays the assessment.**
- **CBSA** may make a re-determination within two-years of the Determination.
 - In special cases, like fraud at the time of accounting, there is no two-year limitation period.
- Like the *Customs Act*, SIMA provides for further re-determinations and appeals up to the CITT and beyond. But beware of important difference between the *SIMA* and *Customs Act*



CARM ready for *SIMA*




CARM will change the way importers (and therefore their brokers) must account for subject goods and pay SIMA duties

- In the CAD, the importer must input codes to (1) **identify the exporter** of the goods and (2) the **normal value** of the goods used to assess duties.
- If the exporter does not have a code, or does not have a code for the good being imported then the all other exporters AD/CVD rate applies to the importation

Normal value model ID table: Mattresses (MAT)

Information relating to model IDs, model descriptions and units of measure is available in the table below. Please note that model information is posted only for exporters who have successfully enrolled in an exporter ID.

Filter items Showing 1 to 50 of 400 entries | Show entries

Exporter 	Exporter ID 	Model ID 	Model description	Unit of measure
Dongguan Sinohome Ltd.	745281147RM0001	DS000000001	Thin Mattress-JDA-No-No-Textile-Packed In Compression Box-Foam-Foam40Kg/M3C-Foam32Kg/M3E	PCE

Avoid common mistakes

© MARK ANDERSON, WWW.ANDERTOONS.COM



Avoid common mistakes

- Subjectivity does not equal tariff classification
- “Origin” for AD/CVD purposes is different than origin for customs purposes
- The CBSA is not bound by informal subjectivity advice
- The “export price” is not the value for duty (although sometimes it can be)
- Miscommunications with importers/exporters resulting over or under payments of AD/CVD
- Properly identify the exporter when self-assessing AD/CVD – the SIMA exporter may not be the vendor on the B3/CCI
- Identify when provisional duties apply and whether it is possible to obtain security

Thank you!

See you next year!

