

2025 CTCS Designate Quiz 2

1. As of March 31, 2025, the Canadian Food Inspection Agency (CFIA) adjusted their service fees by _____.
 - a. 1.2%
 - b. 3.3%
 - c. 4.4%
 - d. 5.2%
 - e. 7.5%

2. The World Trade Organization's (WTO) Tariff & Trade Data (TTD) platform was launched on March 4, 2025, and includes details from 150 economies on bilateral trade datasets, time series views, and reports on export and import patterns by product and trade partner.
 - a. True
 - b. False

3. Effective _____, an export licence will be required to export American eel elvers (*Anguilla rostrata*) from Canada.
 - a. January 1, 2025
 - b. March 1, 2025
 - c. April 1, 2025
 - d. May 1, 2025
 - e. May 15, 2025

4. Payment due date for a CAD is based upon the date of _____.
 - a. direct shipment
 - b. release
 - c. CAD submission
 - d. CAD acceptance
 - e. the statement of account

5. When the CBSA allows release based upon interim accounting under section 32(2)(a), trade chain partners (TCP) are obligated to finalize this process by submitting their final accounting in accordance with sections 32(3) and (4) of the *Accounting for Imported Goods and Payment of Duties Regulations* and also paragraphs 10 and 10.1 of the *Customs Act*.
 - a. True
 - b. False

6. The Arctic Shipping Electronic Commercial Clearance pilot program allows pre-approved carriers and vessels to report and clear conveyance, crew and cargo electronically in order to meet the reporting requirements.
- a. True
 - b. False
7. Final accounting and payment of the duties and taxes, are the responsibility of the importer or owner of the goods. Subsection _____ of the *Accounting for Imported Goods and Payment of Duties Regulations* requires accounting by electronic means.
- a. 2.2(1)
 - b. 6(1)(a)
 - c. 7.1(a)
 - d. 8(a)
 - e. 10.2(b)
8. Trade chain partners (TCP) should submit their Statement of Adjustment appeal requests under section 60 of the _____ through the CARM Client Portal (CCP).
- a. Customs Tariff Act
 - b. Customs Act
 - c. Reporting of Imported Goods Regulations
 - d. Accounting for Imported Goods and Payment of Duties Regulations
 - e. Refund of Duties Regulations
9. When converting a B3, the Pre-CARM “As Declared” CAD must follow the same line format as on the B3 in order to accurately reflect historical data.
- a. True
 - b. False
10. On _____, amendments to the *Products Containing Mercury Regulations* come into force.
- a. March 1, 2025
 - b. April 1, 2025
 - c. April 15, 2025
 - d. May 1, 2025
 - e. June 19, 2025

11. When the amendments to the *Products Containing Mercury Regulations* come into force, the records and supporting documents must be kept for a period of at least _____ after the day on which the records are made.

- a. 1 year
- b. 2 years
- c. 3 years
- d. 5 years
- e. 7 years

12. When a BN change is required between two importer accounts that a broker does not have delegated authority for, a _____ CAD must be submitted under the correct BN.

- a. Type V
- b. Type C
- c. Type F
- d. Type AB
- e. Type TT

13. When a BN change is required to a select number of shipments that were accounted for on a consolidated Type-F CAD, a _____ CAD must be submitted under the correct BN for these goods.

- a. Type V
- b. Type C
- c. Type F
- d. Type AB
- e. Type TT

14. What is the excise duty for 2050 stamped cigarettes?

- a. \$410.00
- b. \$1,955.52
- c. \$391.10
- d. \$78.22
- e. \$196.23

15. On _____, the *Proceeds of Crime (Money Laundering) and Terrorist Financing Reporting of Goods Regulations* (the Regulations) and amendments to the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* (the Act) came into force.
- a. March 1, 2025
 - b. April 1, 2025
 - c. May 1, 2025
 - d. May 15, 2025
 - e. June 1, 2025
16. As of October 21, 2024, importers who are maintaining records outside of Canada or not at their place of business in Canada will not be issued an importer account (RM) unless form _____ has been completed and submitted in the CARM portal.
- a. BSF844
 - b. BSF900
 - c. BSF904
 - d. BSF786
 - e. BSF948
17. Beginning May 26, 2025, importers/brokers will be required to provide a paper copy of the organic product certificate as part of their import declaration.
- a. True
 - b. False
18. Importer program accounts (BN15) enrolled in RPP as part of transition period or post-October 21, 2024, that have dutiable and taxable importations (transactions) and have not taken action to satisfy financial security requirement, were removed from RPP on May 20, 3:00:01am EDT.
- a. True
 - b. False
19. Importers not eligible for RPP as of May 20, 2025 will need to submit a CAD _____ and pay applicable duties and taxes at time of release.
- a. Type V
 - b. Type C
 - c. Type F
 - d. Type AB
 - e. Type TT

20. Excise Code ____ applies to Special Import Certificates used when importing luxury vehicles.

- a. E66
- b. E69
- c. E88
- d. E68
- e. E67

21. The payment due date for duties and taxes for September 2025 is ____.

- a. September 15, 2025
- b. September 17, 2025
- c. September 30, 2025
- d. October 1, 2025
- e. October 15, 2025

22. If a payment remains unpaid for ____ days, the CBSA will issue a notice of arrears. At that point, the account is transferred to the Canada Revenue Agency (CRA) for further collection.

- a. 90
- b. 15
- c. 60
- d. 30
- e. 180

23. Which of the following forms of payment does CBSA accept?

- a. Online banking with your financial institution
- b. Electronic fund transfers (EFT)
- c. Direct deposit
- d. Wire transfers (SWIFT)
- e. Automated clearing house direct payments (ACH)

24. Special authorization code _____ is to be entered for goods listed in Schedule 2 to the *China Surtax Remission Order (2024)* imported on or after October 1, 2024 and granted remission under the remission order.

- a. 25-054K
- b. 25-0466C
- c. 25-054B
- d. 25-304
- e. 25-0465

25. Assuming the United States Surtax Order (Motor Vehicles 2025) is applicable.

Calculate the amount of surtax owing for the following:

The value for duty (VFD) of an imported good subject to a surtax is \$45,000.

The imported good has a Most Favoured Nation (MFN) duty rate of 3.1%.

- a. \$0.00
- b. \$6,750.00
- c. \$11,598.75
- d. \$11,250.00
- e. \$9,000.00

26. Under the new elvers regulations, it is allowed to combine Canadian-caught elvers and foreign-caught elvers in the same container.

- a. True
- b. False

27. The Amendments to the Formaldehyde Regulations (CANFER) came into effect in March 2025. The amendments include all of the following except:

- a. Remove the accreditation requirement for laboratories conducting routine quality control formaldehyde emissions testing.
- b. Revise record-keeping requirements for all entities along the composite wood products supply chain to reduce unintended burden.
- c. Maintain the Regulations' close alignment with TSCA Title VI in order to minimize international trade barriers.
- d. Make minor changes to provide clarification on issues brought forward by stakeholders.
- e. Update labeling requirements for composite wood products that have an area less than or equal to 929 cm².

28. What is the excise duty on beer brewed by domestic brewers for 1,500 hectolitres of beer containing 2.0% absolute ethyl alcohol by volume?

- a. \$230.03
- b. \$1,359.00
- c. \$1,386.00
- d. \$2,771.25
- e. \$27,720.00

29. Special authorization code _____ is to be entered for goods listed in Schedule 1 to the *US Surtax Order (Motor Vehicles 2025)* and imported into Canada by an importer with a business number set out in the schedule of the Remission Order.

- a. 25-054K
- b. 25-0466C
- c. 25-054B
- d. 25-304
- e. 25-0465

30. GST Exemption Code _____ applies to donated goods imported by a charity or public institution in Canada.

- a. 53
- b. 48
- c. 11
- d. 59
- e. 54