

2026 CCS Designate Quiz 3

1. Which of the following has not been identified by the CBSA as a trade compliance priority in July 2026?
 - a. GST exemption codes
 - b. CUSMA origin verification for the automotive industry
 - c. United States Surtax Order (2025-1)
 - d. Steel Derivative Goods Surtax Order
 - e. Import Origin verification under the Canada-Peru Free Trade Agreement
2. A compliance validation letter (CVL) from CBSA is a letter to the importer asking them to review a declaration when there is a **potential** for non-compliance.
 - a. True
 - b. False
3. On what date was the Canada-Ecuador Free Trade Agreement signed?
 - a. July 1, 2026
 - b. July 15, 2026
 - c. July 24, 2026
 - d. August 1, 2026
 - e. August 24, 2026
4. The signing of the Canada-Ecuador Free Trade Agreement immediately eliminated tariffs on qualifying Canadian and Ecuadorian goods.
 - a. True
 - b. False

5. According to CARM Bulletin 5422, which statement regarding mass adjustment case numbers is correct?
- a. Multiple mass adjustment case numbers may be included on the same CAD version as long as each applies to a different line.
 - b. A mass adjustment case number may be reused on a subsequent CAD version if the adjustment relates to the same issue.
 - c. Only one mass adjustment case number may be included per adjustment/CAD version, and previous case numbers must be removed when submitting a subsequent adjustment.
 - d. Mass adjustment case numbers are required only when submitting a subsequent adjustment.
 - e. A separate mass adjustment case number must be generated for every line on a mass adjustment.
6. How many free trade agreements do Canadian businesses have access to when doing business with the UK?
- a. 1
 - b. 2
 - c. 3
 - d. 4
 - e. 5
7. Which tariff treatment code should be used for eligible goods imported from the United Kingdom on or after September 1, 2026, under the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)?
- a. Code 02
 - b. Code 03
 - c. Code 33
 - d. Code 34
 - e. Code 35
8. If a product being imported from the UK does not qualify under the Canada-UK TCA rules of origin, it will automatically not qualify under the CPTPP rules of origin.
- a. True
 - b. False

9. If it is determined post release and delivery, that goods do not qualify for release under the CLVS Program, the broker's BN15 may be used on the V-type CAD.
- True
 - False
10. A shipment is moving by rail from the United States, through Canada, and back into the United States (US-CAN-US). The carrier chooses to use ACI/eManifest rather than the paper process. Which Movement Type Code should the carrier select?
- Domestic Transit
 - Foreign Inward
 - Rail In-transit Manifest
 - Export Transit
 - This can only be submitted using the paper process.
11. When using the ACI/eManifest option for a US-CAN-US domestic in-transit shipment, what is the prescribed timeframe for the rail carrier to provide the complete cargo details?
- 30 minutes
 - 1 hour
 - 2 hours
 - 12 hours
 - 24 hours
12. A shipment-specific import permit from Global Affairs Canada (GAC) must be available before TRQ goods can be entered into a Customs Bonded Warehouse.
- True
 - False
13. An importer enters TRQ goods into a Customs Bonded Warehouse under a General Import Permit (GIP). At the time of entry, the importer does not have a shipment-specific import permit. What should happen?
- The goods must be immediately removed from the warehouse.
 - The surtax should not be applied.
 - The surtax should be applied and identified on the Type 10 CAD.
 - The goods cannot be entered into a CBW.

14. Effective August 6, 2026, tariff item 8507.60.20 was amended to refer to “motorcycles or cycles with an electric motor” rather than “electrically-powered motorcycles.”
- True
 - False
15. Which of the following is a requirement that continues to apply to a third-party air carrier transporting goods under the CLVS Program following the PIP exemption announced in Customs Notice 26-24?
- The carrier must maintain an active PIP certification in the air mode.
 - The carrier must remain bonded and present CLVS shipments at the designated sufferance warehouse.
 - The carrier must become an authorized CLVS participant before transporting the shipments.
 - The carrier must obtain CBSA approval for each CLVS shipment before transportation.
16. An importer is importing romaine lettuce into Canada from Monterey County, California on October 30, 2026. Which documentation would satisfy the specific temporary requirement for the shipment?
- A valid Proof of Origin only
 - Either a Certificate of Analysis or evidence that the supplier is an LGMA member participating in the Romaine Test & Learn Program
 - A commercial invoice showing Monterey County as the place of shipment
 - A phytosanitary certificate issued by the U.S. Department of Agriculture
17. Effective July 9, 2026, responsibility for administering the *Supply Chains Act* was transferred from which department portfolio?
- The Minister of Public Safety
 - The Minister of Finance
 - The Minister of Labour
 - The Minister of International Trade
 - The Minister of Jobs and Families

18. The temporary suspension of the federal fuel excise tax was extended through January 31, 2027, after which the regular excise tax rates immediately return to their full rates.
- a. True
 - b. False
19. An importer submits an import permit application containing both IREP commodity codes and commodity codes that are not eligible under IREP. What will happen to the application?
- a. The application will be processed, but only the IREP commodity codes will receive the surtax exception.
 - b. The application will be processed as a non-IREP application.
 - c. The application will be returned to the applicant.
 - d. The application will be held until the importer provides a separate surtax declaration.
20. An importer is importing aluminum products under GIP No. 83 with a total value for duty of \$4,800 on October 5th, 2026. The importer is not a Customs Self-Assessment (CSA) importer. Is the importer required to report the country of smelt and cast at the time of importation?
- a. Yes, because all aluminum imports under GIP No. 83 require this information.
 - b. Yes, but only the country of most recent cast is required.
 - c. No, because the total value for duty is \$5,000 or less.
 - d. No, because GIP No. 83 does not require country-of-smelt information.
21. What is the applicable surtax payable for goods imported and subject under the *Certain Canned Vegetable Goods Surtax Order* with a value for duty of \$4,000 and a duty rate of 7.5%?
- a. \$300.00
 - b. \$400.00
 - c. \$430.00
 - d. \$451.50

22. A shipment of wood vanities was in transit to Canada and under the control of a carrier as of July 25th, 2026. The goods arrived in Canada on August 5th, 2026. The importer has a bill of lading and cargo control documents confirming that the goods were in transit on this date. How should the customs broker treat the shipment with regards to the *Certain Wood Cabinet and Vanity Goods Surtax Order*?
- a. The goods are subject to the 25% surtax because they arrived in Canada after July 31.
 - b. The goods are not subject to the surtax because they were in transit to Canada when the measure came into force.
 - c. The goods are subject to the surtax unless they qualify for CUSMA.
 - d. The goods are subject to the surtax, but the importer may apply for a refund after accounting.
23. An importer purchases goods from a U.S. supplier, but the goods are manufactured in Puerto Rico and shipped from the United States to Canada. The goods are otherwise classified under a tariff item subject to the *United States Surtax Order (2026)*. Are the goods subject to the surtax?
- a. Yes, because they were shipped from the United States.
 - b. Yes, because Puerto Rico is a territory of the United States.
 - c. No, because the goods do not originate in the United States.
 - d. No, because goods shipped from the United States are exempt from the surtax.
24. An importer is accounting for goods originating in the United States that are classified under a tariff item subject to a 50% surtax under the *United States Surtax Order (2026)*. Which surtax code should the customs broker report on the CAD?
- a. 26186A
 - b. 26186B
 - c. 26186C
 - d. 26186D

25. An imported U.S.-origin product is subject to both the *United States Surtax Order (2026)* and the *Steel Derivative Goods Surtax Order*. How should the customs broker calculate the surtax?
- a. Apply both surtaxes because they are imposed under separate Orders.
 - b. Apply only the higher of the two surtaxes.
 - c. Apply only the lower of the two surtaxes.
 - d. Apply only the surtax imposed under the *United States Surtax Order (2026)*.
 - e. Apply the Steel Derivative Goods Surtax first, followed by the U.S. surtax.