



Section 3

Performing Verification

3.5 EXECUTION PHASE

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3.5 Execution Phase

At this Phase, the CVO begins to execute the verification plan. By this point:

- Planning has been completed, client contacted and confirmed;
- Verification concerns and issues to be addressed have been identified;
- For Desk Verification, and in some cases for on-site verification, specific transactions may have been selected and a list of these and required information has been sent to the client; and
- For On-Site verification, client profiling and Verification Planning Memorandum (VPM) have been completed.

From the review of documentation obtained from the client during the Planning Phase, the team will have a basic understanding of significant accounts, vendors, classifications, commodities, programs etc. that will need to be reviewed, as part of the verification. This will enable the CVO to select a representative sample, when required, from the Customs Commercial System or obtain the sample from the client's records and to complete the necessary steps for the trade programs (e.g. values, classification and tariff treatment). In some instances, the specific transactions for review may have been selected during the Planning Phase and data requested from the client in the initial letter.

In the Execution Phase, the CVO team will determine the company personnel to meet with, and examine processes and controls, as they relate to import and export activities. The CVO will then select a test sample from transactions and items representing the client's significant vendors, classifications/commodities, tariff treatments etc. The CVO will conduct verification procedures, according to the individual verification programs (**Exhibits J to T**), in order to determine the client's level of compliance with CBSA trade programs.





Execution Phase Summary by Type of Verification

Process steps	Multi Program Verification (MPV)	Single Program Verification	
		SPV On-site	SPV Desk Verification
5. Prepare and perform opening meeting	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Not applicable
6. Conduct systems review and walk-through	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Not applicable
7. Select samples for verification	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Receive requested documents from client.
8. Complete the verification, analysis and evaluation of the programs	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>





Key Steps in Execution

5.0 Prepare and Perform Opening Meeting*

- 5.1 Arrange time and location of opening meeting.
- 5.2 Complete analysis of requested information and questionnaires.
- 5.3 Prepare list of questions and concerns for opening meeting.
- 5.4 Ensure required support information is on hand for opening meeting.
- 5.5 Meet with importer to make presentation and provide opportunity for questions and answers.

***Note – step not applicable for desk verification.**



6.0 Conduct systems review and Walk-through*

- 6.1 Review outstanding issues with System Questionnaire with client.
- 6.2 Walkthrough of transactions with key personnel in purchasing, receiving and accounting to determine how information relating to import and export activity is captured.
- 6.3 Document flow of information/determine if links are in place for CBSA.
- 6.4 Tour plant, if helpful.
- 6.5 Analyze information received, validate understanding of process flow with client, complete working papers and draft systems report for review by client.
- 6.6 Decide upon approach to be taken for sampling.

***Note – step not applicable for desk verification**



7.0 Select samples for verification

- 7.1 Identify data source*
- 7.2 Determine population*
- 7.3 Select number of transaction items for representative sample.
- 7.4 Obtain documents from client and ensure documents are sufficient and appropriate.
- 7.5 Enter sample data into CM workbook.

***Note – for desk verification and, in some cases MP on-site verification, samples may have been extracted during step 2.1.4 in Planning. See also step 1.1.3 in Pre-Planning.**





8.0 Complete the verification, analysis and evaluation of the programs

- 8.1 Review program verification procedures.
- 8.2 Determine sample adequacy.
- 8.3 Complete the verification programs.
- 8.4 Replace rejected samples.
- 8.5 Capture results on CM workbook spreadsheet.
- 8.6 Ensure sufficient verification information and documentation obtained.
- 8.7 Return all materials (retain copies of samples in error for file).
- 8.8 Prepare detailed adjustment statements.
- 8.9 Prepare Notice of Penalty Assessments.
- 8.10 Review file completion checklist.





Execution, Step-By-Step

5.0 Prepare and Perform Opening Meeting

The purpose of the opening meeting is to gain a basic understanding of the client's processes, systems, and approaches in preparation for Systems Walk-through. It can also serve to educate the client about the verification process, explaining to them in detail the scope of the verification and identifying what is required, in terms of co-operation and documentation. To begin, please refer to **Exhibit A, Instructions for Performing an Opening Meeting**.

	On-Site	Desk Verification
	O.S.	D.V.
5.1 Arrange time and location of opening meeting.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.1.1 Contact client 10 days after 30 day letter sent to establish a time and date for the opening meeting and follow up on the submission of back-up documentation requested.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.1.2 Ensure travel approved and allowances are known.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
⇒ If non-resident importer is involved in verification, ensure that adequate time is allowed for approval of travel.		
5.1.3 Check to ensure completed System Questionnaire (SQ) received or not. If not, got to step 5.2.2. For CSA client, ensure completed CBSA Release/Reporting Systems Questionnaire has been received.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.1.4 Ensure agenda is completed and issues identified, as per Exhibit B, Typical Opening Meeting Agenda .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
⇒ To ensure effective planning, CVO should include team members in planning the agenda.		
5.1.5 Ensure required support information (<i>Customs Act</i> etc.) is on hand.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.1.6 Verify the number of client's personnel that will be in attendance during the opening meeting.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.1.7 Call client for final confirmation and to identify any special needs (e.g. safety equipment, restricted areas etc.).	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.1.8 Confirm with client the type and amount of space required for the opening meeting and identify equipment that will be used (i.e. Proxima and Laptop), so that facilities provided are adequately equipped (bare wall or screen for	<input checked="" type="checkbox"/>	<input type="checkbox"/>





	O.S.	D.V.
projection, power outlets etc.).		
⇒ <i>CVO to identify with client any special site conditions, such as safety equipment requirements or restricted access that may impact visit to client location.</i>		
5.2 5.2.1 Complete analysis of requested information and questionnaires submitted by the client in response to 30 day letter.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.2.2 If necessary, follow up with the client to provide any missing documentation required for the opening meeting.		
5.3 Prepare list of questions and concerns derived from supporting documents and questionnaires, prior to the opening meeting.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.4 Ensure required support information is on hand for the opening meeting.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
⇒ <i>Client should be provided with a hard copy of the presentation, copies of any relevant Customs Act sections, Customs Memoranda and any other documentation relevant to the process.</i>		
5.5 Meet with client to make presentation and provide an opportunity for questions and answers.		
5.5.1 Introduce team members and roles.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.5.2 Set out agenda for opening meeting.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.5.3 Conduct opening meeting with client and client's team.	<input checked="" type="checkbox"/>	<input type="checkbox"/>





6.0 Conduct Systems Review and Walk-Through

The purpose of the systems review is to assist the CVO in acquiring a comprehensive understanding of the client's automated or manual systems and processes, in order to determine areas where there might be risks to compliance. As per **Exhibit C, Instructions for System Walk-Through**, the analysis also assists in determining the most efficient source of transactions for testing. Most of these steps are not required for CSA clients as this information should be available from the CSA Compliance Manager. (See Section 4.4, 6.0 CSA Importer Verification Procedures)

		On-Site	Desk Verification
		O.S.	D.V.
6.1	Review outstanding issues within the systems and go through questionnaire with client.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.1.1	Obtain any information requested, but not provided prior to the opening meeting.		
⇒	<i>If the questionnaire has not been received prior to opening meeting, the CVO may use this as a basis for a step by step discussion.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
⇒	<i>A plant tour may be added at this stage – prior to the detailed walk-through, if required, to facilitate understanding of the business processes.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.2	Conduct systems walk-through of transactions with key personnel in purchasing, receiving and accounting, to determine how information relating to import and export activity is captured and accounted for to the CBSA (i.e. staff to contact, where records are maintained).	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.2.1	Identify steps in the Systems Questionnaire (SQ) process.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.2.2	Map the transactions in the client's organization to functions and key personnel.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.2.3	Ensure all areas of SQ have been covered in walk-through plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.2.4	Observe how the clients processes are operating, looking for control adequacy as well as verifying results of the SQ.	<input checked="" type="checkbox"/>	<input type="checkbox"/>





	O.S.	D.V.
6.2.5 Ensure all CBSA team members are in compliance with Health and Safety requirements, before starting walk-through or plant tour.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.2.6 Clarify and document any questions arising from the walk-through (i.e. drop shipments, discrepancy reporting, no charge invoices etc.).	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.2.7 Inform client of process control observations from 6.2.6 and obtain clarification or explanations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.2.8 Note any concerns raised during observations, as to scope of verification or other potential issues, but DO NOT use these to change the verification plan at this time.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.3 Document the flow of information through the SQ and determine if links are in place for CBSA.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.4 Conduct plant tour, if required, to facilitate understanding of the business processes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.5 Analyze information received, complete working papers (see Exhibit W, Working Papers and draft Systems Review sheet for feedback by the client.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6.6 Decide upon approach to be taken for sampling, based on observations and notes, as well as assessed ability to extract desired information from client's systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>





7.0 Select Samples for Verification

The purpose of sampling selection is to select a sample of transactions that are representative of the importations pertaining to the specified commodity. The sample will consist of major transactions and items, vendors, classifications, seasonal merchandise, related party transactions etc. This sample will be used as a measure for determining the client's compliance levels with Trade programs for national or regional priority commodities or issues. This step may not be necessary if the samples have been selected by the Compliance Management Division.

	On-Site	Desk Verification
	O.S.	D.V.
7.1 Identify data source to be used for selection of sample transactions for verification (FIRM or client's records)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.1.1 For samples to be extracted from client's records, identify source files, data and fields to be extracted. Request client's Information Technology (IT) department, in consultation with team (may or may not include ECAS), to begin extraction of information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
⇒ <i>If the client is unable to supply the IT resources to do this, the CVO should contact Regional or National support (CES or ECAS)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7.1.2 If using FIRM, run reports required to extract information for commodity/issue. For CSA Importers see Section 4.4, Step 7.0.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.1.3 For desk verification (SPV), samples are extracted in all cases from FIRM; B3 transaction numbers may be provided to the client to assist them in submitting source documents (Section 3.3, Exhibit A, FIRM Extraction Guidelines).		<input checked="" type="checkbox"/>
7.1.4 For some MP on-site verifications, based on FIRM, samples may be extracted during the planning phase utilizing WinIDEA.	<input checked="" type="checkbox"/>	
7.2 Determine the population of transactions to be verified.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.2.1 Transactions should be selected, based on the client's last completed fiscal year.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.2.2 Download data from FIRM or client's records into WinIDEA or Excel. See Exhibit A, FIRM Extraction Guidelines .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>





	O.S.	D.V.
7.2.3 For CSA Importers, exclude X type B3s from your FIRM request.	<input checked="" type="checkbox"/>	
7.3 Select a number of transaction items for a representative sample, from which to conduct the verification. See Exhibit D, Sampling Guidelines for On-Site, Multi-Program and Exhibit E, Sampling Guidelines for Single Program Verification	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
7.3.1 Forward list of samples to client, along with any information the client may find useful in compiling the necessary backup documentation. CSA Importers should be requested to supply back up documentation to support any B3 X type adjustments that relate to the requested samples. (See Section 4.4, Exhibit C for information about X type adjustments.)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.3.2 Additional samples from client's records will be required, if sampling from FIRM, to verify programs such as accounting for goods. See Exhibit J, Accounting (Compensating Procedures) .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7.4 Obtain documents from client and ensure that they are sufficient and appropriate. CSA Importers use electronic accounting transactions, therefore paper documents may not be available. Screen prints of transactions are acceptable.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.5 Enter sample data into CM Workbook. The manual for this workbook can be found on regional shared drives.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>





8.0 Complete the Verification, Analysis and Evaluation of the Programs

Once the final sample has been selected and received, the specific steps of the program verifications can be performed. The purpose is to achieve the objectives as outlined in the program verifications procedures.

		On-Site	Desk Verification
		O.S.	D.V.
8.1	Review verification procedures for all Programs that are to be covered in the scope of this verification. (Exhibits I thru T)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.2	Determine adequacy of samples selected, to ensure appropriate coverage. (If additional samples appear to be required, repeat steps in Step 7, relative to extracting additional samples.)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8.2.1 Desk verification starts when samples and backup documentation are received from client or CBSA record room.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
⇒	<i>For desk verification, client may not provide some or all samples requested. Follow up with client for submission of materials. If documents are still not received, CVO and Manager may consider alternative arrangements, including on-site verification.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8.3	Complete the verification programs, using the sample selected, to ensure compliance with relevant legislation and regulations.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8.3.1 For Multi-Program, refer to the Verification Planning Memorandum (VPM) to ensure that all programs identified in the scope are being covered.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	8.3.2 Ensure that program requirements are met. Note specific action required related to certain programs and ensure data is obtained from client (Exhibit F, Instructions for Review, Analysis and Evaluation).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8.3.3 Ensure that client is kept informed of progress and of any issues that need to be resolved, as samples are verified.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.4	Consider replacing any sample rejected as inappropriate or unusable by returning to source database and selecting another - reasons for this include outliers, one-time events, service transactions, etc. (note that this problem occurs less frequently when samples are drawn from FIRM). If samples are selected by CMD they are not to be rejected or replaced.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>





	O.S.	D.V.
8.5 8.5.1 Capture results for each sample into the appropriate area of the CM Workbook spreadsheets and working paper files, in preparation for internal and external reporting requirements; ensure that all the required fields are completed and that linking has been performed to update all program sections. For CSA Importers see Section 4.4, step 8.0 note for CM Workbook.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.5.2 For Desk Verification, capture results into regional spreadsheets if CM Workbook sheets are not available for the program being verified.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8.6 Ensure that sufficient verification information and documentation has been obtained to support the conclusions reached.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.6.1 Complete final review of working papers to ensure that all findings have been fully supported and that all required back-up documentation is on file.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.7 Ensure all verification documentation is returned to the client or its filing location or records room. Retain copies for samples in error, for file.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.8 8.8.1 Prepare Detailed Adjustment Statements (DAS). 8.8.2 Ensure DAS is reviewed by the manager prior to issuance. For CSA client, see Section 4.4 note under step 8.8.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.9 8.9.1 Prepare Notice of Penalty Assessments (NPA). 8.9.2 Ensure NPA's have been reviewed by the Regional Review Committee prior to issuance. For CSA client, see Section 4.4 note under step 8.9.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.10 Review File Completion Checklist to ensure all steps have been completed in execution phase and sign as reviewed and approved. (See Section 3.4, Exhibit N, File Completion Checklist).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>





Execution Phase – At A Glance

5. Prepare and Perform Opening Meeting

Objectives

- To arrange time and location for opening meeting.
- To gain a better insight into the company, based on responses provided in the questionnaires.
- To be prepared for the opening meeting and systems walk-through.
- Obtain any information requested but not provided, prior to the opening meeting.
- To introduce team members to the company.
- To inform company of purpose and scope of the verification.
- To define roles and responsibilities.
- To answer questions and determine a client contact.

Procedures

- Contact the client 10 days after sending notification letter to establish time and location for opening meeting.
- Analyze information received from client to date and request anything outstanding.
- Prepare questions and concerns and organize supporting information for distribution to client.
- Bring *Customs Act* and relevant D-Memoranda.





6. Conduct Systems Review and Walk-Through

Objectives

- To document systems descriptions as they relate to import and export activities.
- To identify and understand important client processes as they relate to import and export activities.
- To determine strengths and weaknesses of client systems and processes and obtain supporting evidence for client compliance or non-compliance.

Procedures

- Conduct opening meeting.
- Obtain a brief description of the clients procedures related to purchasing, receiving, payments, accounting, and CBSA release/ reporting.
- Determine which documents are issued for each of the processes and how they are linked to each other and how they relate to import and export activities.
- Perform a walk-through of two representative transactions. Follow this through to receiving, payment and CBSA accounting functions.
- Utilize the Systems Questionnaire as a guide to ensure the appropriate questions are being asked (every question of the questionnaire does not have to be asked).
- Perform a plant tour, if required.

7. Select Samples for Verification

Objectives

- To select transactions to be reviewed during the verification that are representative of the importations pertaining to the specified commodity.

Procedures (on-site)

- If the sample is taken from FIRM, alternative procedures are necessary to test for non-account.
- The sample can also be taken from client records, if this method is more efficient. If necessary, utilize the experienced ECAS or CES to assist in downloading and purifying the relevant books and records of the client.
- Using WinIDEA or Excel, perform a random sample of 100 transactions, stratified into 5 strata. Analyze the sample and draw the required number of transactions for verification (recommend using 25 transactions).





Procedures on-site, continued

- Ensure the final sample drawn is representative of the 100 transactions.
- Ensure that all of the concerns that were identified in the VPM are addressed.
- Obtain supporting documents for the sample, as identified in the previous step.
- Please refer to sampling methodology, **Exhibit D, Sampling Guidelines for On-Site, Multi-Program** and **Exhibit E, Sampling Approach for Single Program Verification (SPV)**.





8. Complete Verification, Analysis and Evaluation

Verification Issue	Possible Concerns	Source Documents / Procedures
1. Valuation	Price paid or payable Royalties Assists Freight Transfer price Commissions Overages and shortages	<ul style="list-style-type: none">• Directors' Meetings Minutes• Royalty agreements• Cost sheets• Correspondence file• Contracts, Notes to F/S• Inquiry• Financial Statements• General ledger and books of account• Transfer price agreements• Suppliers invoices• Cancelled cheques and other forms of payment• Letters of credit
2. Classification (including end-use and Canadian Goods Returned)	Misclassification	<ul style="list-style-type: none">• Request samples• <i>Customs Tariff</i>• National Customs Rulings• Catalogue• Product literature• Tariff rating guide• Descriptions on invoices• Lab analysis• Material safety data sheets
3. Tariff Treatment	Incomplete/Incorrect Certificates of Origin	<ul style="list-style-type: none">• Certificates of origin
4. Tariff Rate Quotas	Misclassification & not within access commitment	<ul style="list-style-type: none">• See developed TRQ procedures
5. SIMA	Dumping of goods	<ul style="list-style-type: none">• Review SIMA index
6. Drawbacks & Duty Deferral	Qualify for entitlements or all eligible entitlements claimed.	<ul style="list-style-type: none">• Review Vendor invoices or Purchase orders, bills of material, production records.• Follow goods from Import to Export
7. Non-Account	Importations are not	<ul style="list-style-type: none">• If sample was taken from





8. Complete Verification, Analysis and Evaluation

Verification Issue	Possible Concerns	Source Documents / Procedures
	accurately accounted for; goods cannot be linked to any B3 transaction.	<p>FIRM, compensating procedures are necessary to determine whether client has properly accounted their goods to CBSA. For example:</p> <ul style="list-style-type: none">• Reconcile specific significant vendor in FIRM to value of imports in the client's records.• Random sample of foreign supplier from client's records traced to B3.





Execution Phase

Accompanying Documentation and Templates

EXHIBITS	Version Date
A. Instructions for Performing an Opening Meeting	Version 1.3 / February 28, 2007
B. Typical Opening Interview Meeting	Version 1.3 / February 28, 2007
C. Instructions for System Walk-Through	Version 1.3 / February 28, 2007
D. Sampling Guidelines for On-Site Multi-Program Verification	Version 1.3 / February 28, 2007
E. Sampling Approach for Single Program Verification (SPV) On-Site and Desk	Version 1.3 / February 28, 2007
F. Instructions for Review, Analysis and Evaluation for Verifications	Version 1.3 / February 28, 2007
G. Not in use at this time.	
H. Not in use at this time.	
I. Verification Program Instructions and Index	Version 1.3 / February 28, 2007
J. Accounting (Compensating Procedures)	Version 1.3 / February 28, 2007
K. Duties Relief / Drawbacks	Version 1.3 / February 28, 2007
L. Embargo Goods	Version 1.3 / February 28, 2007
M. End-Use	Version 1.2 / January 19, 2005
N. Goods and Services Tax	Version 1.2 / January 19, 2005
O. Origin (Exporters)	Version 1.2 / January 19, 2005
P. Origin TT (Importers)	Version 1.3 / February 28, 2007
Q. Tariff Classification	Version 1.3 / February 28, 2007
R. Valuation	Version 1.2 / January 19, 2005
S. Special Import Measures Act	Version 1.2 / January 19, 2005
T. Statistics Canada	Version 1.2 / January 19, 2005
U. Unsolicited Goods	Version 1.0 / July 4, 2003
V. Not in use at this time	
W. Working Papers	Version 1.3 / February 28, 2007

