

3.6 REPORTING PHASE

EXHIBIT F – Desk Verification Complete Letter

Document Name	Desk Verification Complete Letter
Document Number	3.6F
When/How Used	This is an example of a letter that is sent to the client upon completion of a Single Program Desk Verification to advise the client of the results of the verification.
Created on	July 25, 2003
Last Updated On	February 28, 2007
Document Owner	
Division	Compliance Management HQ
Contact	Contact your local compliance verification office at: http://cbsa.gc.ca/contact/listing/indexpages/index-e.html

Other Stakeholders



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Trade Compliance Division
Office Address
City, Province
Postal Code

File #: C000XXX

Client Contact Name, Job Title
ABC International
Address
City, Province
Postal Code

Dear Mx. Client Contact Surname,

August 30, 2006

This is further to my letter dated (Date of Notification Letter), concerning a Trade Compliance Verification of the Tariff Classification of (Commodity) imported into Canada from *date to date*.

The objective of this verification under subsection 40 (1), and sections 42 and 42.01 of the *Customs Act* was to promote and ensure compliance with all legislation administered by the Canada Border Services Agency (CBSA) on the above-noted commodity (or issue).

Based on information currently available to the CBSA, a decision has been rendered under section 59 of the *Customs Act* to correct transactions in error (see Adjustment Summary for details). This decision will affect these, and all future importations of the same goods.

Appeal rights are available under the *Customs Act*, should you disagree with any of the decisions resulting from this verification. You may file a request for a further re-determination under section 60 of the *Act*, **within 90 days** from the date of the Detailed Adjustment Statement (DAS).

Under section 32.2 of the *Customs Act*, importers have an obligation to make a correction to a declaration of origin, tariff classification, or value for duty within 90 days after the importer has reason to believe that the original declaration is incorrect. The obligation under this section to make a correction in respect of imported goods ends four years after the goods are accounted for under subsection 32(1), (3) or (5). However, there may be instances where you are required to make corrections for a period of less than four years, based on the Reassessment Policy.

Failure to make the required corrections may result in administrative monetary penalties being applied. Please refer to Memorandum D 22-1-1, Administrative Monetary Penalty System (AMPS). Additional information regarding AMPS can be found on the Canada Border Services Agency Web site located at: www.cbsa-asfc.gc.ca/general/menu-e.html

Clients wishing to appeal a Notice of Penalty Assessment, may file a redress request providing they meet the criteria of subsection 129(1) of the *Customs Act*. The redress process allows clients to request a decision by the Minister pursuant to section 131 of the *Customs Act* within 90 days after the date of the notice. In extraordinary cases, the client may be allowed an extension of up to one year to apply for redress. Additional information regarding requests for a redress review for AMPS can be found on the Canada Border Services Agency web site located at: www.cbsa-asfc.gc.ca/general/menu-e.html

Canada



Adjustment Summary

SAMPLE Number	TRANSACTION Number	ADJUSTMENT Number	AS ENTERED	AS DETERMINED
1	13176047224692	00001002139875	6105200041	6103430021
8	13176048486836	00001002140402	6103420011	6103430011
6	13176048486120	00001002141221	6203490020	6103430011
10	13176049025144	00001002141276	6101300090	6110300071
11	13176049991058	N/A	6103430014	6103430024
12	13176049663855	00001002141298	6103430011	6110300071
13	13176050288083	N/A	6109900012	6109900011

(Insert one or both of the following statements)

Statement to use when no previous reason to believe exists

The CBSA's re-determinations and, this letter, are ABC International's reason to believe that the original declarations are incorrect.

ABC International is required to correct all transactions of the same goods as indicated in this letter, whether or not there is a financial impact, pertaining to Tariff Classification. ABC International shall correct for its previous twelve-month fiscal period from the date of notification of verification (insert date of notification letter), up to and including the end of the verification (date of this letter) and all future importation of the same goods (insert commodity descriptions).

Statement to use when previous reason to believe existed

ABC International was previously provided with specific information reason to believe on the goods identified in the table below. ABC International is required to correct all transactions of the same goods listed below, back to the earliest date of the specific information, to a maximum of four years as provided for in the *Customs Act*. All future importations of the same goods are to reflect that which was set out in the original decision (s).

List the specific information "reason to believe" and date, for example)

Sample No.	Description/Issue	Reason to Believe & Date	Reassessment Period
8	Ladies canvas sport loafer style # 1122	National Customs Ruling # 134789 (April 15, 1995)	From the date of this letter (August 30, 2006) back to the earliest date of the specific information. (Max. 4 Years)
10	Men's wing tip dress shoes style # 3002	Verification Case # 331-01 (March 27, 2003)	Correct all incorrect declarations from August 30, 2006 back to March 27, 2003.



CVO-Include only if AMPS penalties are being applied and identify appropriate contravention only:

AMP Contraventions

This table provides a summary of AMPS penalties applicable to the samples verified. ABC International will receive a Notice of Penalty Assessment (NPA) to this effect.

Sample Number	NPA Number	Contravention Number	Contravention
8	99887	C082	Authorized person failed to make the required corrections to a declaration of tariff classification within 90 days after having reason to believe that the declaration was incorrect.
10	99887	C082	Authorized person failed to make the required corrections to a declaration of tariff classification within 90 days after having reason to believe that the declaration was incorrect.

Thank you for your cooperation. Please contact me should you require additional information.

Manager's or CVO's Full Name
Title
Office, Region
Phone: XXX-123-4567
Facsimile: XXX-123-4567