

3.4 PLANNING PHASE

EXHIBIT F – Systems Questionnaire

| | |
|---------------------------|--|
| Document Name | Systems Questionnaire |
| Document Number | 3.4F |
| When/How Used | Used to assist the CVO in gathering and organizing information to document the client's systems, relevant to CBSA. |
| Created on | June 4, 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 | |



Systems Questionnaire

Purpose

This questionnaire is to provide the CBSA with the necessary information for a preliminary review of your company's operating procedures and business systems. The comptroller or another officer with similar responsibilities and knowledge is asked to complete this questionnaire in as much detail as possible. Please use the space provided for additional comments at the end of the questionnaire and/or include a separate sheet if you prefer. Please note that use of the term **B3** in the questionnaire refers to the Canada Customs Coding Form B3.

Please verify the company data on this page, and advise the CBSA compliance verification officer if there are any errors, and provide the correct information to him or her.

From

Canada Border Services Agency

Compliance Verification

Region

To

ABC International

Street Address

City, Province

Postal Code

File No.: XXXXX

Fiscal Period Ending: XXXXX

Instructions

- Each item in the table of contents is hyperlinked to its related section.
- When an answer to a question involves **checking a box**, just click once on the box you are choosing and an **X** will appear in it. (To **uncheck** a box, click on it once and the **X** will disappear.)
- Wherever the question requires that you type in a response, **place your cursor after the blue symbol >**; a black rectangle may or may not appear—in either case, just start typing; if the black rectangle had been there, it will disappear and the information you enter will wrap around and force the rest of the text down. This will disrupt the formatting and pagination of the questionnaire, but that will not otherwise affect the document adversely.
- Throughout the body of the document, you will be requested to provide us with copies/screen prints of internal documents. In these instances, please use documents relating to B3 transaction numbers XXXXXXXXXXXX, line #XX, and XXXXXXXXXXXX, line #XX. Where the requested information cannot be related to these importations, please select any random transaction, and provide us with a copy/screen print relevant to the query.

Contact

Manager or CVO's name

Title

Office

Region

Tel.: XXX.XXX.XXXX

E-mail: XXXX.XXXX@cbsa.gc.ca



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Systems Questionnaire

Respondent's identification

Name: >

Title: >

Date: >

Signature:

1. General information

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1.1 Please provide a copy of your company's organizational charts, including related descriptions.

1.2 Please provide the name, title, and telephone number of a contact for the following Canada Border Services Agency (CBSA)-related matters.

a) Purchasing

>

b) Receiving

>

c) Internal accounting

>

d) Accounting to the CBSA

>

e) Chief financial officer (CFO)

>

1.3 Please provide the name, title, and telephone number of a contact for the following CBSA activities.

a) Goods and services tax (GST) applicable to imported goods

>

b) Tariff classification

>

c) Tariff treatment

>

d) Value for duty

>



1. General information (cont'd)

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1.4 Is the company's accounts payable system electronic or manual?

>

Important message

For the rest of the questions, please be aware that if any of your answers can be found in (or one of) the company's procedures manual(s), you need only answer the question here by giving the title of the manual, the page number, and the paragraph(s) AND provide a copy of the manual in question with the completed questionnaire.

1.5 Are there links between any or all of the company's purchasing, receiving, accounting, and/or customs systems?

Yes ☐ No ☐

If **yes**, please describe which systems are linked, and how they are linked.

>

1.6 Please describe the nature of your business. Include any publications or relevant information, including available Web sites.

>



| 2. Exportation of goods | DO NOT WRITE IN THIS COLUMN |
|--|--------------------------------|
| <p>2.1 Does your company export goods?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please answer the questions that follow.</p> <p>If no, please proceed to section 3. Description of company's systems.</p> | |
| <p>2.2 Are these goods prescribed or controlled by the CBSA and/or other departments?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please elaborate.</p> <p>></p> | |
| <p>2.3 What methods are being used to report exported goods?</p> <p>a) Automated – CAED <input type="checkbox"/></p> <p>b) EDI <input type="checkbox"/></p> <p>c) Paper – B13A <input type="checkbox"/></p> <p>d) Summary Reporting Program <input type="checkbox"/></p> | |
| <p>2.4 Do you export goods to countries other than the United States?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, indicate whether the company exports goods with a value greater than \$2,000 Canadian per shipment to non-US countries.</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> | |



| 3. Description of company's systems | DO NOT WRITE IN THIS COLUMN |
|---|-----------------------------|
| <p>3.1 Please provide information on the company's flow of activities—be it in narrative form and/or by attaching a flow chart—from purchasing imported goods through payments. The following are to be included in the narrative and/or flow chart.</p> <ul style="list-style-type: none">• Accounting to the CBSA• Breakage, spoilage, and/or returns• Distribution to customers; e.g., drop shipments• Exportation of goods; e.g., assists• Payment• Purchasing• Receiving• Recording in inventory• Samples received from vendors/suppliers <p>></p> | |
| <p>3.2 Describe how the CBSA declaration documents are linked to your internal accounting systems for the following activities.</p> <ul style="list-style-type: none">• Accounts payable <p>></p> <ul style="list-style-type: none">• Purchasing <p>></p> <ul style="list-style-type: none">• Receiving <p>></p> | |
| <p>3.3 What type of system or accounting packages does the company use?</p> <p>></p> | |
| <p>3.4 Have the company's operating or accounting systems changed subsequent to the verification period, [insert "from" date] to [insert "to" date]?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please elaborate.</p> <p>></p> | |



| 4. Purchasing | DO NOT WRITE IN THIS COLUMN |
|---|-----------------------------|
| <p>4.1 Please describe your company's purchase order system.</p> <p>></p> <p>Is your purchase order system</p> <p>Electronic <input type="checkbox"/> Manual <input type="checkbox"/></p> <p>(Please provide copies, or screen prints if the documentation is electronic.)</p> <p>If electronic, please state which purchasing software package you utilize.</p> <p>></p> <p>If manual, please provide a detailed description of the purchase order system; that is, if it is not self-evident in the above description provided or in the company's most current procedures manual provided.</p> <p>></p> | |
| <p>4.2 Does the company have different ordering procedures regarding domestic and foreign suppliers?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please describe the different procedures.</p> <p>></p> <p>If yes, please state which purchasing software package you utilize.</p> <p>></p> | |
| <p>4.3 Does the company distinguish between domestic and foreign purchases?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, how?</p> <p>></p> | |
| <p>4.4 Does the company issue purchase orders in all instances?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If no, please describe the alternative procedure(s) used.</p> <p>></p> | |
| <p>4.5 Does the company issue different <i>types</i> of purchase orders?</p> <p>(Please provide copies, or screen prints if the documentation is electronic.)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, how are they distinguished? Please explain.</p> <p>></p> | |



| 4. Purchasing (cont'd) | DO NOT WRITE IN THIS COLUMN |
|---|--------------------------------|
| <p>4.6 Are the company's procedures different when placing orders with related companies, as compared to other suppliers?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, how? Please describe the other procedure(s) used.</p> <p>></p> | |
| <p>4.7 What type of documentation does the company use to record purchases; that is, confirmation of sale, contract, standing purchase order, informal, purchase order, etc.?</p> <p>(Please provide copies, or screen prints if the documentation is electronic.)</p> <p>In the case of non-related companies, from foreign vendors:</p> <p>></p> <p>In the case of related parties, from foreign vendors:</p> <p>></p> <p>In the case of non-related companies, from domestic vendors:</p> <p>></p> <p>In the case of related companies, from domestic vendors:</p> <p>></p> | |
| <p>4.8 Does the company issue blanket purchase orders?</p> <p>(Please provide copies, or screen prints if the documentation is electronic.)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please describe the process, including how shipments against the blanket purchase orders are controlled; for example, release numbers, etc.).</p> <p>></p> | |
| <p>4.9 How does the company handle cancelled purchase orders?</p> <p>Please elaborate.</p> <p>></p> | |



| 5. Receiving | DO NOT WRITE IN THIS COLUMN |
|--|--------------------------------|
| 5.1 Please list all the locations where the company receives imported goods; e.g., warehouses, receiving docks, customers, etc. > | |
| 5.2 Are all imported goods entered into your inventory records? Yes <input type="checkbox"/> No <input type="checkbox"/> If no, please explain. > | |
| 5.3 Does the company use receiving reports? Yes <input type="checkbox"/> No <input type="checkbox"/> | |
| 5.4 Does the company have or use different locations for maintaining historical receiving information for a) Canadian receiving reports Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide an explanation for the different locations and practices. > b) imported goods receiving reports, etc. Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide an explanation for the different locations and practices. > | |
| 5.5 Does the company have or use different formats for maintaining historical receiving information for a) Canadian receiving reports Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide an explanation for the different practices. > b) imported goods receiving reports, etc.? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide an explanation for the different practices. > | |
| 5.6 How long are the receiving reports maintained? > | |



| 5. Receiving (cont'd) | DO NOT WRITE IN THIS COLUMN |
|--|-----------------------------|
| <p>5.7 Does the company compare the actual goods received to the</p> <p>a) Packing slips <input type="checkbox"/></p> <p>b) Purchase orders <input type="checkbox"/></p> <p>c) Shipping notifications <input type="checkbox"/></p> <p>d) Other <input type="checkbox"/></p> <p>If Other, please specify.</p> <p>></p> | |
| <p>5.8 Does the company receive imported no-charge goods? (E.g., warranty, Canadian goods returned, samples, etc.)</p> <p>(Please provide copies, or screen prints if the documentation is electronic.)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, how are no-charge goods recorded or documented when received?</p> <p>></p> | |
| <p>5.9 Does the company import drop-shipment goods; that is, goods that are delivered directly to a third party?</p> <p>(Please provide copies, or screen prints if the documentation is electronic.)</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, how are drop-shipment goods recorded or documented when received?</p> <p>></p> | |
| <p>5.10 Is the company able to generate a separate report for no-charge or drop-shipment goods that are imported?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(If yes, please provide copies, or screen prints if the documentation is electronic.)</p> | |
| <p>5.11 Does the company record or manage goods received from related companies differently than goods received from other companies?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, how? (Please provide copies, or screen prints if the documentation is electronic.)</p> <p>></p> | |



| 6. Company's accounting | DO NOT WRITE IN THIS COLUMN |
|--|-----------------------------|
| <p>6.1 Do the company's accounts payable systems distinguish between domestic and foreign purchases?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(Please provide copies, or screen prints if the documentation is electronic.)</p> <p>If yes, how? (Please provide copies showing both methods, or screen prints of both methods if the documentation is electronic.)</p> <p>></p> | |
| <p>6.2 Does the company have any related companies?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please provide the names of all related companies.</p> <p>Related companies (Canadian):</p> <p>></p> <p>Related companies (foreign):</p> <p>></p> | |
| <p>6.3 What method(s) does the company utilize to pay for purchases made from related companies?</p> <p>(Please provide copies, or screen prints if the documentation is electronic.)</p> <p>Please elaborate.</p> <p>></p> | |
| <p>6.4 What method(s) does the company utilize to pay for purchases made from non-related companies?</p> <p>(Please provide copies, or screen prints if the documentation is electronic.)</p> <p>Please elaborate.</p> <p>></p> | |
| <p>6.5 How does the company account for credits?</p> <p>(Please provide copies of the documentation, or screen prints if the documentation is electronic, showing how credits are accounted for.)</p> <p>Please elaborate.</p> <p>></p> | |



| 6. Company's accounting (cont'd) | DO NOT WRITE IN THIS COLUMN |
|--|--------------------------------|
| <p>6.6 How does the company record the following items?</p> <p>Please describe in detail or provide a flow chart and identify the general ledger accounts that are associated.</p> <ul style="list-style-type: none">• Canadian goods returned >• Damaged goods >• Drop shipments >• Overages >• Samples >• Shortages >• Wrong/incorrect goods > | |



| 7. Accounting to the CBSA | DO NOT WRITE IN THIS COLUMN |
|--|--------------------------------|
| <p>7.1 Specify the method the company used to determine the freight for shipments from the United States valued over CAN\$2,500 – field 19 of the Canada Custom Coding Form (B3).</p> <p>a) Dummy numbers (1 or 0) <input type="checkbox"/></p> <p>b) Freight estimates <input type="checkbox"/></p> <p>c) Freight or carrier invoices <input type="checkbox"/></p> <p>d) Freight schedules or contracts <input type="checkbox"/></p> <p>e) Industry standard <input type="checkbox"/></p> <p>f) Percentage of value <input type="checkbox"/></p> <p>g) Use of own carrier <input type="checkbox"/></p> <p>h) Other <input type="checkbox"/></p> <p>If Other, please describe.</p> <p>></p> | |
| <p>7.2 Does the company have controls in place to make sure all its imported goods are reported to the CBSA?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please describe the controls.</p> <p>></p> | |
| <p>7.3 If the company uses the services of a customs broker, please provide the name of the contact, the company name, address, telephone number, e-mail address (if applicable), and a list of the services that broker(s) provide(s) to your company.</p> <p>></p> | |
| <p>7.4 Describe the method the company uses to determine the tariff classification of its imported goods.</p> <p>></p> <p>If the nature of the goods is difficult to classify, what are the company's procedures to determine the tariff classification?</p> <p>></p> | |



7. Accounting to the CBSA (cont'd)

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7.5 In addition to paying for the imported goods, does the company make any additional payments when it comes to the items listed below?

If **yes**, please

- a) state what type of payment for each item and how the payment is calculated;
- b) enter the relevant General Ledger account number(s); and
- c) indicate whether the amounts are included in the **value for duty** (VFD) declared.

• **Advances** Yes ☐ No ☐

a) Payment type and calculation:

>

b) G/L Account No.:

>

c) Included in the VFD declared: Yes ☐ No ☐

• **Advertising or marketing costs** Yes ☐ No ☐

a) Payment type and calculation:

>

b) G/L Account No.:

>

c) Included in the VFD declared: Yes ☐ No ☐

• **Brokerage fees** Yes ☐ No ☐

a) Payment type and calculation:

>

b) G/L Account No.:

>

c) Included in the VFD declared: Yes ☐ No ☐

• **Commissions** Yes ☐ No ☐

a) Payment type and calculation:

>

b) G/L Account No.:

>

c) Included in the VFD declared: Yes ☐ No ☐

• **Customs duties** Yes ☐ No ☐

a) Payment type and calculation:

>

b) G/L Account No.:

>



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| | |
|---|--|
| c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/> | |
|---|--|

| 7. Accounting to the CBSA (cont'd) | DO NOT WRITE IN THIS COLUMN |
|--|-----------------------------|
| <p>(7.5 cont'd)</p> <p>7.5 In addition to paying for the imported goods, does the company make any additional payments when it comes to the items listed below?</p> <ul style="list-style-type: none">• Deposits Yes <input type="checkbox"/> No <input type="checkbox"/><ul style="list-style-type: none">a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>• Freight Yes <input type="checkbox"/> No <input type="checkbox"/><ul style="list-style-type: none">a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>• Inspection fees Yes <input type="checkbox"/> No <input type="checkbox"/><ul style="list-style-type: none">a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>• License fees Yes <input type="checkbox"/> No <input type="checkbox"/><ul style="list-style-type: none">a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>• Packing costs Yes <input type="checkbox"/> No <input type="checkbox"/><ul style="list-style-type: none">a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/> | |



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| <ul style="list-style-type: none">• Royalties Yes <input type="checkbox"/> No <input type="checkbox"/>a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/> | |
|--|--|



| 7. Accounting to the CBSA (cont'd) | DO NOT WRITE IN THIS COLUMN |
|---|--------------------------------|
| (7.5 cont'd) | |
| 7.5 In addition to paying for the imported goods, does the company make any additional payments when it comes to the items listed below? | |
| <ul style="list-style-type: none">• Shipping and handling Yes <input type="checkbox"/> No <input type="checkbox"/><ul style="list-style-type: none">a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>• Subsequent proceeds Yes <input type="checkbox"/> No <input type="checkbox"/><ul style="list-style-type: none">a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>• Volume discounts Yes <input type="checkbox"/> No <input type="checkbox"/><ul style="list-style-type: none">a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>• Warranties Yes <input type="checkbox"/> No <input type="checkbox"/><ul style="list-style-type: none">a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/>• Work done by subcontractors Yes <input type="checkbox"/> No <input type="checkbox"/><ul style="list-style-type: none">a) Payment type and calculation: >b) G/L Account No.: >c) Included in the VFD declared: Yes <input type="checkbox"/> No <input type="checkbox"/> | |



| 7. Accounting to the CBSA (cont'd) | DO NOT WRITE IN THIS COLUMN |
|--|--------------------------------|
| <p>7.6 Does the company provide—directly or indirectly—the vendor with any assists (listed below) for the production of the imported goods?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please</p> <p>Identify all parties to whom the items are provided and enter the General Ledger account numbers used to record the value of those items.</p> <ul style="list-style-type: none">• Artwork <input type="checkbox"/> Provided to: > G/L Account No.: >• Design work <input type="checkbox"/> Provided to: > G/L Account No.: >• Dyes <input type="checkbox"/> Provided to: > G/L Account No.: >• Materials <input type="checkbox"/> Provided to: > G/L Account No.: >• Moulds <input type="checkbox"/> Provided to: > G/L Account No.: >• Tools <input type="checkbox"/> Provided to: > G/L Account No.: > | |



7. Accounting to the CBSA (cont'd)

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7.7 Has the company made any deductions from the value for duty declared on any of the items listed below?

If **yes**, please

- a) identify the type of deduction by describing at what point in the process the deduction is incurred and how it is calculated;
- b) enter the relevant General Ledger account number(s); and
- c) indicate whether the amounts are deducted from the declared **value for duty** (VFD).

• **Construction, assembly, and/or maintenance charges** Yes ☐ No ☐

a) Deduction incurred and calculated:

>

b) G/L Account No.:

>

c) Deducted from the declared VFD: Yes ☐ No ☐

• **Customs duties paid to a country other than Canada** Yes ☐ No ☐

a) Deduction incurred and calculated:

>

b) G/L Account No.:

>

c) Deducted from the declared VFD: Yes ☐ No ☐

• **Discounts** Yes ☐ No ☐

a) Deduction incurred and calculated:

>

b) G/L Account No.:

>

c) Deducted from the declared VFD: Yes ☐ No ☐

• **Freight** Yes ☐ No ☐

a) Deduction incurred and calculated:

>

b) G/L Account No.:

>

c) Deducted from the declared VFD: Yes ☐ No ☐

• **Goods and services tax (GST)** Yes ☐ No ☐

a) Deduction incurred and calculated:

>

b) G/L Account No.:

>

c) Deducted from the declared VFD: Yes ☐ No ☐



7. Accounting to the CBSA (cont'd)

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(7.7 cont'd)

7.7 Has the company made any deductions from the value for duty declared on any of the items listed below?

• **Rebates**

Yes ☐ No ☐

a) Deduction incurred and calculated:

>

b) G/L Account No.:

>

c) Deducted from the declared VFD:

Yes ☐ No ☐

• **Shipping and handling**

Yes ☐ No ☐

a) Deduction incurred and calculated:

>

b) G/L Account No.:

>

c) Deducted from the declared VFD:

Yes ☐ No ☐

• **Technical assistance**

Yes ☐ No ☐

a) Deduction incurred and calculated:

>

b) G/L Account No.:

>

c) Deducted from the declared VFD:

Yes ☐ No ☐

• **Other charges related to the importation of the goods**

Yes ☐ No ☐

a) Deduction incurred and calculated:

>

b) G/L Account No.:

>

c) Deducted from the declared VFD:

Yes ☐ No ☐



| 7. Accounting to the CBSA (cont'd) | DO NOT WRITE IN THIS COLUMN |
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| <p>7.8 Do any of the price adjustments (listed below) pertain to some or all of the company's imported goods?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please</p> <p>a) identify the specific type of adjustment and</p> <p>b) enter the relevant General Ledger account number(s).</p> <ul style="list-style-type: none">• Allowances <input type="checkbox"/> a) Type of adjustment: > b) G/L Account No.: >• Rebates <input type="checkbox"/> a) Type of adjustment: > b) G/L Account No.: >• Retroactive price increases <input type="checkbox"/> a) Type of adjustment: > b) G/L Account No.: >• Other price adjustments on the imported goods <input type="checkbox"/> a) Type of adjustment: > b) G/L Account No.: > | |
| <p>7.9 Does the company import goods from a related party(ies)?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please list the names of the related party(ies) from whom the goods are imported.</p> <p>></p> | |
| <p>7.10 Does the company have a formal transfer price agreement with each of the related parties from whom goods are imported?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> | |



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If **yes**, please provide copies of the agreement(s).



| 7. Accounting to the CBSA (cont'd) | DO NOT WRITE IN THIS COLUMN |
|--|-----------------------------|
| <p>7.11 Please describe what the transfer price represents and how it was established.</p> <p>></p> | |
| <p>7.12 Has the company undertaken a transfer price study?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> | |
| <p>7.13 Identify which of the following represent(s) the declared value for duty for related-party transactions.</p> <p>a) Inter-company transfer price <input type="checkbox"/></p> <p>b) Inventory cost <input type="checkbox"/></p> <p>c) Manufacturing or acquisition cost <input type="checkbox"/></p> <p>d) Other <input type="checkbox"/></p> <p>If Other, please describe.</p> <p>></p> | |
| <p>7.14 Is the declared value for duty different from the transfer price recorded in the company's books and records?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please explain.</p> <p>></p> | |
| <p>7.15 Does the company subject the transfer price(s) to quarterly or annual adjustments or true-ups?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please provide the relevant General Ledger account numbers.</p> <p>></p> | |
| <p>7.16 How does the company account for the adjustments in 7.15 to the CBSA?</p> <p>Please describe.</p> <p>></p> | |
| <p>7.17 Are B3 entry transactions ever reviewed for quality and completeness?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, how often, and by whom?</p> <p>></p> | |



| | |
|-------------------------------|--|
| 8. Additional comments | DO NOT WRITE IN THIS COLUMN |
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