



Section 1

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Foreword

Post-Release Verification is taking on an increasingly important role in assisting Canadian importers with improving and sustaining compliance with CBSA administered legislation. With the development of numerous free trade agreements, growth of our domestic population and growth in many industry sectors, imports are at an all time high in Canada. Increased trade levels have resulted in changes to the way CBSA is doing its business; for example, CBSA is implementing processes designed to expedite the movement of low risk goods, and ensuring importers accurately report and account through the implementation of the Administrative Monetary Penalty System (AMPS) for non-compliance. With increased trade volumes, expedited imports and the implementation of AMPS, there will now be more reliance on the post-release verification function to ensure importers are in compliance.

The level of resources available in CBSA to deal with the increased trade volumes, be it at the border, with post-release verification or client services, is not increasing at the same rate as the level of trade. As a result, CBSA has taken to applying more of its resources to areas of higher risk. CBSA will be focusing its post-release verification efforts on specific national priorities comprised of commodity sectors, compliance issues of other government departments, and/or where importer non-compliance could cause potential harm to Canadians either in health and safety, economically or politically.





1.1 Purpose

The Trade Verification Manual is a tool for compliance verification officers (CVOs) to use when performing Single Program Verification (SPV) or Multi-Program Verification (MPV). Please note that SPV refers to the previously named, New Verification Process (NVP) while MPV refers to the previously named, Compliance Assessment Review (CAR).

IMPORTANT!

This...	refers to...
Multi-Program Verification (MPV)	Compliance Assessment Review (CAR)
Single Program Verification (SPV)	New Verification Process (NVP)

This manual is expected to be a focal point for the continuous improvement of CBSA's post-release verification practices. As our knowledge and experience in this area continues to expand and evolve, so will this manual.

The manual provides guidance in the form of examples and detailed explanations for its users. As the manual provides **procedural guidelines** only, its users are expected to exercise professional judgment in its application.

It is important to note that the **examples** found in this manual are designed to be simple and practical. As the examples are not all-inclusive, some situations may warrant different working papers or different approaches to solve specific problems.

This manual also provides **templates**; for use during the verification process.





1.2 Organization of the Manual

This manual is separated into four distinct sections and includes, verification background information, specific outlines of the verification process, supporting documents and templates, and certain key related materials. Some materials relevant to carrying out verifications, but not part of the process, have also been referenced (e.g. Web sites).

The four sections of the manual are as follows:

Section 1 – About this Manual

This section provides a brief overview of the manual, its structure, purpose and related key responsibility areas relative to its use, dissemination, maintenance and continuous improvement.

Section 2 – Compliance Verification

This section includes a description of how CBSA plans to manage trade compliance and the role of verification processes in support of this. General Verification Standards, as well as specific reference papers, such as, Reassessment Policy are also included in this section.

Section 3 – Performing Verification

This section describes the phases of the verification. These phases provide structured guidelines for CVOs to ensure that the results will be objective, accurate and timely. It also provides information about the tasks associated with working papers, reporting and follow-up.

Section 4 – Supplemental Verification Processes

This section includes (Laboratory procedures and Customs Self Assessment (CSA) Importer Verification Procedures.

In the on-line version of this manual there is a documents and templates section.





1.3 **Authorship**

This manual was a collaborative effort, on the part of CBSA Headquarters and Regional representatives. It is built upon and replaces earlier editions of the founding Trade Verification Manual and Trade Verification Guide.

The Post-Release Verification, Learning and Support Unit, Compliance Management Division, HQ, was responsible for determining the content requirements, designing the layout, coordinating input and soliciting feedback from the program areas and regional representatives.

This manual is a continuous work in progress and it is intended that updates to various sections will be necessary from time to time, as verification methodologies and techniques evolve with best practices and/or as the objectives of various program areas change or become re-focused.

Any suggested changes to this manual should be forwarded to:

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Compliance Management Division
150 Isabella, 5th Floor
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Suggestions will be collected and if warranted, will be incorporated into future updates, which will be distributed to the users, on an as needed basis.





1.4 *Use of the Manual*

This Manual is designed primarily as a compendium to assist the CVOs and managers in carrying out the planning, execution, reporting and follow-up of verifications. The way in which work is carried out on a day-to-day basis within the CBSA reflects a mix between regionally designed and developed work practices and national standards that ensure a common approach to clients.

This manual covers specific aspects of national requirements. The standard checklists for individual programs are in Section 3.5, Execution Phase, where they form Exhibits I to U inclusively; these checklists must be used consistently. The actual steps in the verification process may vary depending upon a region's size and organization; however, **all steps** as required, within the process must take place at some stage, in a way that is most cost effective and functional.

Regions should use the manual as both a reference tool, as well as a guide for CVO training. In certain cases it is anticipated that regions may supplement this material with additional instructions that define how certain protocols will be implemented in their specific area. Where this has been specifically anticipated, a note has been made in the summary workflow to this effect.





1.5 Document Control

Proposed amendments and other suggestions for improving the manual are welcomed and should be directed to the Post-Release Verification, Learning and Support Unit, Compliance Management Division (CMD), Border and Compliance Programs Directorate, through regional management. Please send these to:

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All amendments will be prepared by the Post-Release Verification Unit, CMD Headquarters (HQ) and forwarded to each Compliance Verification office for distribution. Each cover page of the manual indicates the date of issue. Unless otherwise specified, amendments become effective from that date.

In certain cases, support materials contained in this manual, in particular within Sections 3 and 4, have been prepared by other HQ program areas. In order to identify these documents and control revisions, each document has a document owner and a date of issue or revision that is indicated on the front page of the relevant document. Changes to these documents will always require approval by the owner, which the Post-Release Verification, Learning and Support Unit, CMD at HQ is responsible for obtaining.





1.6 Acronyms

Acronym	Meaning	Acronyme	Signifie
ACROSS	Accelerated Commercial Release Operations Support System	SSMAEC	Système de soutien de la mainlevée accélérée des expéditions commerciales
AMPS	Administrative Monetary Penalty System	RSAP	Régime de sanctions administratives pécuniaires
ATIP	Access to Information and Privacy	AIPRP	Accès à l'information et protection des renseignements personnels
B3	Canada Customs Coding Form	B3	Douanes Canada - Formule de codage
BARKS	Batching Accounting and Reporting K32 System	BARKS	Système de mise en lots, de comptabilisation et de rapports du K32
C.I.F.	Cost, Insurance, Freight	CAF	coût, assurance, fret
CADEX	Customs Automated Data Exchange System	SAED	Système automatisé d'échange de données des douanes
CAR	Compliance Assessment Review	EÉO	Examen de l'évaluation de l'observation
CCFTA	Canada-Chile Free Trade Agreement	ALÉCC	Accord de libre-échange Canada-Chili
CCI	Canada Customs Invoice	FDC	Facture des douanes canadiennes
CCRA	Canada Customs and Revenue Agency	ADRC	Agence des douanes et du revenu du Canada
CCRFTA	Canada-Costa Rica Free Trade Agreement	ALÉCCR	Accord de libre-échange Canada-Costa Rica
CCS	Customs Commercial System	SDSC	Système des douanes pour le secteur commercial
CEO	Chief executive officer	CD	Chef de direction
CES	Customs Electronic Specialist	SED	Spécialiste de l'électronique des douanes
CGR	Canadian Goods Returned	MCR	Marchandises canadiennes retournées
CIFTA	Canada-Israel Free Trade Agreement	ALÉCI	Accord de libre-échange Canada-Israel





Acronym	Meaning	Acronyme	Signifie
CIP	Compliance Improvement Plan	PAO	Plan d'amélioration de l'observation
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora	CITES	Convention sur le commerce international des espèces de faune et de flore sauvages menacées d'extinction
CITT	Canadian International Trade Tribunal	TCCE	Tribunal canadien du commerce extérieur
CM	Compliance management	GAO	Gestion des activités d'observation
CMD	Compliance Management Division	DGAO	Division de la gestion des activités d'observation
CR	Client's Records	LRE	Livres et registres de l'entreprise
CRA	Canada Revenue Agency	ARC	Agence du revenu du Canada
CSA	Customs Self Assessment	PAD	Programme d'autocotisation des douanes
CV	Compliance Verification	VO	Vérification de l'observation
CVO	Compliance Verification Officer	AVO	Agent de la vérification de l'observation
DAS	Detailed Adjustment Statement	RDR	Relevé détaillé de rajustement
ECAS	Electronic Commerce Audit Specialists	SVCE	Spécialistes de la vérification du commerce électronique
EDCP	Export Distribution Center Program	CDE	Centre de distribution des exportations
EDI	Electronic Data Interchange	EDI	échange de données informatisées
EIPA	Export and Import Permits Act	LLEI	Loi sur les licences d'exportation et d'importation
EOPS	Exporter of Processing Services	PSTE	Programme des services de Transformation pour l'exportation
F.A.C.T.S.	Fast Access to Customs Technical Service	ARSTD	Accès rapide au service techniques des douanes
FAITC	Foreign Affairs and International Trade Canada	AECIC	Affaires étrangères et Commerce international Canada





Acronym	Meaning	Acronyme	Signifie
FAST	Free and Secure Trade (Program)	EXPRES	(Programme d') expéditions rapides et sécuritaires
FIRM	Facility for Information Retrieval Management	SGER	Système de gestion de l'extraction de renseignements
FTA	Free Trade Agreement	ALÉ	Accord de libre-échange
GAAP	Generally Accepted Accounting Principles	PCGR	Principes comptables généralement reconnus
GIR	General Interpretative Rules	RIG	Règles d'interprétation générale
GPT	General Preferential Tariff	TPG	Tarif de préférence générale
GST	Goods and Services Tax	TPS	Taxe sur les produits et services
HQ	Headquarters	AC	Administration centrale
HS	Harmonized Commodity Description and Coding System	SH	Système harmonisé de désignation et de codification des marchandises
ICES	Integrated Customs Enforcement System	SIED	Système intégré d'exécution des douanes
ICL	Import Control List	LMIC	Liste des marchandises d'importation contrôlée
ICS	Integrated Customs System	SID	Système intégré des douanes
IDEA	Interactive Data Extraction and Analysis	IDEA	Procédé interactif d'extraction et d'analyse des données
K32	Drawback Claim (form)	K32	Demande de drawback (formulaire)
LASS	Laboratory Analysis Support System	SSAL	Système de soutien pour les analyses de laboratoire
LDCT	Least Developed Country Tariff	TPMD	Tarif des pays les moins développés
LSSD	Laboratory and Scientific Services Directorate	DTSL	Direction des travaux scientifiques et de laboratoire
MFN	Most-Favoured-Nation Tariff	NPF	Tarif de la nation la plus favorisée
MOU	Memorandum Of Understanding	PE	Protocole d'entente
MPV	Multi-Program Verification	VPM	Vérification de programmes multiples
MUST	Mexico-United States Tariff	TMÉU	Tarif Mexique-États-Unis





Acronym	Meaning	Acronyme	Signifie
NAFTA	North American Free Trade Agreement	ALÉNA	Accord de libre-échange nord-américain
NCR	National Customs Rulings	DND	Décision nationale des douanes
NDDS	NAFTA Duty Deferral/Drawback System	PRDDA	Programmes de report des droits ou de drawbacks en vertu de l'ALENA
NPA	Notice of Penalty Assessment	ACP	Avis de cotisation de pénalité
NRI	Non-Resident Importer	INR	Importateur non résident
NVP	New Verification Process	NPV	Nouveau processus de vérification
OGD	Other Government Departments	AM	Autres ministères
OPCU	Origin Planning and Coordination Unit	UPCO	Unité de la planification et de la coordination de l'origine
OVD	Origin and Valuation Division	DOEV	Division de l'origine et de l'établissement de la valeur
PO	Purchase Order	BC	Bon de commande
PV	Periodic Verification	VP	Vérification périodique
PVI	Periodic Verification Initiative (Implementation phase of the periodic verification process.)	IVP	Initiative de vérification périodique (phase de mise en œuvre du processus de vérification périodique)
RCA	Release Commercial Analyst	AMSC	L'analyste de la mainlevée dans le secteur commerciale
REF.	Reference	RÉF.	Référence
RMD	Release on Minimal Documentation	MDM	Mainlevée contre documentation minimale
RVC	Regional Value Content	TVR	Teneur en valeur régionale
SC	Statistics Canada	SC	Statistique Canada
SIMA	Special Import Measures Act	LMSI	Loi sur les mesures spéciales d'importation
SPV	Single Program Verification (was NVP)	VPU	Vérification touchant les programmes uniques (auparavant NPV)
TRQ(s)	Tariff Rate Quota(s)	CT	Contingents tarifaires





Acronym	Meaning	Acronyme	Signifie
TRS	Technical Reference System	SRT	Système de référence technique
VFD	Value for duty	VD	Valeur en douane
VPM	Verification Planning memorandum	MPV	Mémoire de planification de la vérification
VRS	Verification Reporting System	SCRV	Système de compte rendu de vérification
WAPPRIITA	Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act	WAPPRIITA	Loi sur la protection d'espèces animales ou végétales sauvages et la réglementation de leur commerce international et interprovincial
WCO	World Customs Organization	OMD	Organisation mondiale des douanes
WTO	World Trade Organization	OMC	Organisation mondiale du commerce

For a complete list of Acronyms commonly used within the CBSA, please refer to http://infozone/cbsa-asfc/toolkit-outils/acro_e.asp





1.7 *Other Reference Web Links*

Although this manual is a primary verification reference tool used by officers, there are many other reference materials necessary that officers will need to refer to from time to time. Below is a non-exhaustive list of recommended reference materials and Web sites that are available to assist CVOs in performing verifications.

Administrative Monetary Penalty System (AMPS)

<http://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html>

Customs Act

<http://laws.justice.gc.ca/en/C-52.6/index.html>

Customs Tariff

http://www.cbsa-asfc.gc.ca/general/publications/customs_tariff-e.html

Customs Notices

<http://www.cbsa-asfc.gc.ca/publications/cn-ad/menu-eng.html>

Customs D Memoranda

<http://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html>

Customs Legislation and Regulations

<http://cbsa.gc.ca/general/publications/custom-reg-e.html>

Duty Deferral – Fact Sheets

http://www.cbsa-asfc.gc.ca/import/duty_deferral/tab-e.html

Knotia – Web version of the CRA Electronic Library

<https://cra-arc.knotia.ca/Login/LoginHome.cfm?>

NAFTA

<http://www.dfait-maeci.gc.ca/nafta-alena/menu-en.asp>

World Trade Organization

<http://www.wto.org/index.htm>

Canadian International Trade Tribunal

http://www.citt.gc.ca/index_e.asp





Excise Tax Act

<http://laws.justice.gc.ca/en/E-14.1/index.html>

Canadian Food Inspection Agency

<http://www.inspection.gc.ca/>

Foreign Affairs and International Trade Canada

<http://www.dfait-maeci.gc.ca/>

