

### 3.3 PRE-PLANNING PHASE

#### EXHIBIT C – Client Data Summaries (FIRM)

<b>Document Name</b>	Client Data Summaries from FIRM
<b>Document Number</b>	3.3C
<b>When/How Used</b>	Using the FIRM download the CVO could summarize, using the examples found in this exhibit, to assist in gathering further information on the client.
<b>Created on</b>	July 5, 2003
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<b>Document Owner</b>	
<b>Division</b>	Compliance Management HQ
<b>Contact</b>	Contact your local compliance verification office at: <a href="http://cbsa.gc.ca/contact/listing/indexpages/index-e.html">http://cbsa.gc.ca/contact/listing/indexpages/index-e.html</a>
<b>Other Stakeholders</b>	

## Client Data Summaries (FIRM)

### *FIRM Data Examples using Excel or WinIDEA*

#### **Examples**

Here are some examples of sorting exercises that can be performed by downloading FIRM data into Excel or WinIDEA. Please see Section 3.3, Exhibit A for information on how to perform a FIRM download.

**NOTE:** You should have a good understanding of how to use the subtotal function, formulas, and summarizations in Excel or WinIDEA, to perform the following examples.

Example 1: Using the FIRM download, the CVO can summarize the total value for duty of imports by region.

Region	Total VFD
Vancouver	\$14,250,132.12
Montréal	\$9,872,125.25
Toronto	\$7,449,885.73
Halifax	\$2,192,283.42
Windsor	\$887,442.67
<b>Total</b>	<b>\$34,651,869.19</b>

From this the CVO can begin to ask questions and gather further information on this company? For example:

- Does the company have offices in each region and what is the nature of those facilities (manufacturing plants, wholesalers, distribution centers)?
- Is the financial and accounting centralized or is this done at each of the company's regional offices?
- Does the company use one or more customs brokers?
- What are the H.S. classifications of goods that are brought into Canada in each of the regions?
- Can the company provide importing records and sales data to substantiate the import volumes, on a region-by-region basis?

## Example 2

Using the FIRM download the CVO can summarize the total imports by tariff treatment.

<b>Tariff Treatment</b>	<b>Tariff Treatment Code</b>	<b>Total Value for Duty</b>	<b>Total % of Value for Duty</b>
Most Favoured Nation	2	\$19,842,220.25	57.26%
United States Tariff	10	\$9,872,125.52	28.49%
Mexico Tariff	11	\$4,937,523.42	14.25%
<b>Total</b>		<b>\$34,651,869.19</b>	<b>100.00%</b>

## Example 3

Using the FIRM download the CVO can summarize the total value for duty of imports based on Tariff Classifications. Here is an example of the top 10 classification numbers, including commodity descriptions by value duty. They are also shown as a percentage of the total value for duty of \$34,651,869.19

<b>H.S. Classification</b>	<b>Description of Goods</b>	<b>Total Value for Duty</b>	<b>Total % of Value for Duty</b>
8431390023	Machinery parts of Chapter 84	\$6,474,395.40	18.68%
8431200000	Machinery parts of Chapter 84	\$5,228,852.56	15.09%
8431490099	Machinery parts of Chapter 84	\$4,686,485.20	13.52%
8483409119		\$4,121,355.87	11.89%
8481800099		\$3,589,877.65	10.36%
8412210099		\$2,211,146.98	6.38%
8483601090		\$1,995,312.32	5.76%
8483901000		\$1,007,150.07	2.91%
8413819099		\$899,236.42	2.60%
8413601012		\$438,056.72	1.26%
<b>Total</b>		<b>\$30,651,869.19</b>	<b>88.46%</b>

The third chart illustrates the top 10 vendors by total value for duty.

**Example**

Here is an example of a summary sorting exercise that can be performed by downloading FIRM data into Excel or WinIDEA.

The first chart provides a breakdown of the value for duty imported by region.

The second chart illustrates the top 10 classification numbers and commodity descriptions by value for duty.

The third chart illustrates the top 10 vendors by total value for duty.

Assume that the client imported \$10 million of footwear of Chapter 64 for the given period. Here, it is sorted and summarized by vendor, tariff classification, tariff treatment and value for duty. The last column shows the relative percentage of imports for each vendor within each classification based on total imports of footwear of \$10 million.

**ABC Ltd.**  
**Download Summary of imports in Chapter 64**  
**Fiscal 2000**

<b>Vendor</b>	<b>Classification</b>	<b>TT</b>	<b>VFD</b>	<b>%</b>
XYZ Ltd	6406.20.00.21	MFN	\$1,500,000	15.00%
XYZ Ltd	6406.20.00.21	UST	\$1,450,000	14.50%
			\$2,950,000	29.50%

XYZ Ltd	6410.30.00.22	UST	\$1,250,000	12.50%
XYZ Ltd	6410.30.00.22	MFN	\$1,150,000	11.50%
			\$2,400,000	24.00%

ACME	6405.20.00.21	MFN	\$460,000	4.60%
ACME	6405.20.00.21	UST	\$440,000	4.40%
			\$900,000	9.00%

ACME	6410.30.00.22	MFN	\$480,000	4.80%
ACME	6410.30.00.22	UST	\$420,000	4.20%
ACME	6410.30.00.22	MUST	\$380,000	3.80%
			\$1,280,000	13.10%

TAS Inc.	6410.30.00.22	MFN	\$470,000	4.70%
TAS Inc.	6410.30.00.22	UST	\$420,000	4.20%
TAS Inc.	6410.30.00.22	MUST	\$390,000	3.90%
			\$1,280,000	12.80%

Niky	6410.30.00.22	MFN	\$500,000	5.00%
Niky	6410.30.00.22	UST	\$410,000	4.10%
Niky	6410.30.00.22	MT	\$280,000	2.80%
			\$1,190,000	11.90%

<b>Total Chapter 64</b>			<b>\$10,000,000</b>	<b>100 %</b>
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