

# Customs Automated Reference Library (CARL Plus)

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Building a better  
working world

# Canada's leading customs reference service

Experience the convenience of a complete and searchable library that helps you quickly classify goods, find applicable duty rates, establish correct value for duty, and determine origin of imported goods.



## ACCESS CANADIAN, US, AND INTERNATIONAL MATERIALS

- ▶ Up-to-date Customs Tariff and other legislation
- ▶ Case law
- ▶ D Memoranda and other government publications
- ▶ Tariff classification rulings
- ▶ Fillable forms
- ▶ CPA Canada Commodity Tax Symposium papers Exclusive
- ▶ US and international materials
- ▶ WCO HS Explanatory Notes, Classification Opinions Compendium, and Customs Valuation Compendium



## KEEP UP-TO-DATE WITH DAILY NEWS

The Canadian Tax News email is delivered right to your inbox, keeping you up to date on the latest developments in customs.



## SAVE TIME AND EFFORT

Interactive interpretations (iBox ) with future duty rates are available! Annotated legislation and List of Tariff Provisions links you to the WCO Explanatory Notes, Compendium of Classification Opinions, Future duty rates, D-Memorandums, U.S. Tariff, Advance Rulings, CBSA Investigations and case law.

Find the relevant information you need quickly and easily in one dynamic and intuitive website, which includes site features such as the ability to highlight text, make notes, and pin documents and searches for quick retrieval.



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# What's included

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## CASE LAW

Full text of all customs decisions from the Canadian International Trade Tribunal, the federal courts, and the Supreme Court of Canada, from 1989 to date. Also includes SIMA cases and findings.

## CPA CANADA COMMODITY TAX SYMPOSIUM PAPERS

The only full-text-searchable source of all customs related CPA Canada Commodity Tax Symposium papers from 1991 to date. Exclusive

## FORMS, PUBLICATIONS, AND RULINGS

All customs forms are in fillable Adobe Acrobat. Government publications include customs notices, D Memoranda, pamphlets, and guides.

## WORLD CUSTOMS ORGANIZATION (WCO) MATERIALS

- ▶ **WCO Explanatory Notes** – Includes the most recent edition as subsequently amended.
- ▶ **Compendium of Classification Opinions** – Tariff classification opinions adopted by the WCO, listed in harmonized system heading numerical order. The WCO's classification opinions must be taken into consideration when interpreting the headings and subheadings in the List of Tariff Provisions of the Canadian tariff.
- ▶ **Compendium of Customs Valuation** – Includes the WCO Technical Committee on Customs Valuation's interpretation on a number of technical aspects of the *World Trade Organization Valuation Agreement* (adopted by Canada and numerous other countries), in the form of advisory opinions, commentaries, case studies, and explanatory notes. These can be referred to in interpreting the customs valuation provisions of Canada's *Customs Act*.

## LEGISLATION

- ▶ Annotated Customs Act and Customs Act Regulations (including those relating to CUSMA, and other free trade agreements signed by Canada)
- ▶ Annotated Customs Tariff (including current and historical List of Tariff Provisions) and Customs Tariff Regulations. Future duty rates under the applicable preferential tariff treatments are added to the current List of Tariff Provisions.
- ▶ Special Import Measures Act (SIMA) and Regulations
- ▶ Related legislation

## US AND INTERNATIONAL MATERIALS

- ▶ Canadian free trade agreements: CUSMA, as well as agreements with Chile, Colombia, Costa Rica, European Free Trade Association (Iceland, Liechtenstein, Norway, and Switzerland), Honduras, Israel, Jordan, Korea, Panama, Peru, and Ukraine (Also includes the Canada-EU Comprehensive Economic and Trade Agreement (CETA), the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), and the Canada-United Kingdom Trade Continuity Agreement (Canada-UK TCA))
- ▶ US Harmonized Tariff Schedule and rulings
- ▶ WTO Agreement
- ▶ EY Trade Watch – A quarterly newsletter prepared by EY's Global Trade professionals that outlines key legislative and administrative developments for customs and trade around the world.

## ADDED BENEFITS

- ▶ **EY's learning program** – keep current with the constantly changing customs and tax landscape while fulfilling your CPE requirements. An annual webcast covering the highlights of CPA Canada's Commodity Tax Symposium conference is featured.

Receive a complimentary subscription to two of EY's most popular newsletters:

- ▶ **Commodity Tax News** – Bimonthly email newsletter on the latest developments in customs, GST/HST and excise, and provincial sales tax.
- ▶ **TaxMatters@EY** – Monthly email newsletter providing a summary of recent income tax developments and publications and upcoming presentations.

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