Customs Automated Reference Library (CARL Plus)

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- 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

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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, future duty rates, D-Memorandums, U.S. Tariff, Advance Rulings, CBSA Investigations and case law.

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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.

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