

CTM107 - Transborder and Customs Procedures

Faculty of Continuing Education, Summer - 2020

Subject Title

Transborder and Customs Procedures

Subject Description

This subject focuses on the rules and regulations of the Canada Border Services Agency. The main focus is on the principles of tariff classification, duties and taxes due on importations, as well as the documentation required to trade goods into Canada.

Credit Status

One full credit. (This subject replaces CTM103)

Learning Outcomes

Upon successful completion of this subject the student will be able to:

1. Describe the Canadian structure of the Harmonized System Code.
2. Compare the various tariff treatments and free trade agreements described under the Customs Tariff.
3. Apply the correct tariff treatment when NAFTA-eligible goods are crossing the border.
4. Explain methods used to determine value for duty based on the WTO modes of valuation.
5. Describe the appropriate use of the various forms, certificates and documentation required to present a customs entry by following the current procedures of the CBSA.
6. Complete the appropriate customs documentation required to import and export commercial goods outlined by the CBSA.
7. Explain the different methods to account for export goods and the forms and software available.
8. Describe the CBSA customs release methods available and the advantages of Customs Self Assessment (CSA).
9. Calculate the appropriate rates of customs duties and taxes using the Customs Tariff and Customs Tax Law.
10. Generate a Canada Customs Coding Form (B3) by applying the theory of Customs Tax Law using applicable software tools.
11. Analyze the various functions of a sufferance and bonded warehouse.
12. Explain the uses of a B2 form, E29B and Carnets, based on the type of importation.
13. Categorize restrictions applicable to imported goods based on the different Canadian agencies involved in the importation process.
14. Describe how the advantages of PIP affects traders and how the AMPS penalty system is administered by the CBSA.
15. Describe the different software systems approved by the CBSA, which are used by the importers, customs brokers and carriers.

Academic Integrity

Seneca upholds a learning community that values academic integrity, honesty, fairness, trust, respect, responsibility and courage. These values enhance Seneca's commitment to deliver high-quality education and teaching excellence,

while supporting a positive learning environment. Ensure that you are aware of Seneca's Academic Integrity Policy which can be found at: <http://www.senecacollege.ca/about/policies/academic-integrity-policy.html> Review section 2 of the policy for details regarding approaches to supporting integrity. Section 2.3 and Appendix B of the policy describe various sanctions that can be applied, if there is suspected academic misconduct (e.g., contract cheating, cheating, falsification, impersonation or plagiarism).

Please visit the Academic Integrity website <http://open2.senecac.on.ca/sites/academic-integrity/for-students> to understand and learn more about how to prepare and submit work so that it supports academic integrity, and to avoid academic misconduct.

Discrimination/Harassment

All students and employees have the right to study and work in an environment that is free from discrimination and/or harassment. Language or activities that defeat this objective violate the College Policy on Discrimination/Harassment and shall not be tolerated. Information and assistance are available from the Student Conduct Office at student.conduct@senecacollege.ca.

Accommodation for Students with Disabilities

The College will provide reasonable accommodation to students with disabilities in order to promote academic success. If you require accommodation, contact the Counselling and Accessibility Services Office at ext. 22900 to initiate the process for documenting, assessing and implementing your individual accommodation needs.

Prerequisite(s)

None.

Topic Outline

- Customs and Excise Law
- Customs Tariff
- General Rules of Interpretation
- Valuation and the importance of product origin and reporting
- Canadian Free Trade Agreements
- Customs Release Systems
- Consumption Entries
- Bonded and Suffrance Warehouse Entries
- Temporary Importations: E29B's and Carnets
- Invoicing (Canada Customs Invoice) and B3 coding form
- Adjustments (Refunds and Drawbacks)
- Enforcement and Other Government Departments
- Export Reporting and Logistics processes

Mode of Instruction

In-Class

A combination of teaching methods will be utilized which may include lectures, case studies, discussions, group and individual work.

Online

This subject is delivered online. This may involve the use of digital materials and/or a text, group discussions, interaction with your instructor and online activities.

Prescribed Texts

Traditional Classroom and Online Delivery:

Instructor Hand-outs

Reference Material

None.

Required Supplies

Online Delivery:
Adobe Reader

Student Progression and Promotion Policy

<http://www.senecacollege.ca/about/policies/student-progression-and-promotion-policy.html>

Grading Policy <http://www.senecacollege.ca/about/policies/grading-policy.html>

A+	90% to 100%
A	80% to 89%
B+	75% to 79%
B	70% to 74%
C+	65% to 69%
C	60% to 64%
D+	55% to 59%
D	50% to 54%
F	0% to 49% (Not a Pass)
OR	
EXC	Excellent
SAT	Satisfactory
UNSAT	Unsatisfactory

For further information, see a copy of the Academic Policy, available online (<http://www.senecacollege.ca/about/policies/academics-and-student-services.html>) or at Seneca's Registrar's Offices. (<https://www.senecacollege.ca/registrar.html>).

Modes of Evaluation

Assignments are due on the dates specified. Should extenuating circumstances arise, please contact your instructor prior to the assignment due date so that an appropriate course of action can be established. Late assignments may be subject to a penalty of up to 10% per week and will not generally be accepted beyond two weeks from the due date.

In cases of cheating or plagiarism, the College Academic Policy will prevail. Please ensure that all assignments and reports are properly documented.

Students are referred to the following website for Seneca College Library style guides, Academic Honesty Policy and Copyright guidelines: <http://senecacollege.ca/library>

Dates for evaluations are specified in the weekly schedule addendum to this outline. The evaluation process may include, but is not limited to, tests, exams, assignments or presentations. Any absences or missed submissions due to medical or other reasons must be supported by medical or other appropriate documentation within one (1) week of the due date. The faculty and program area must be notified immediately in the event of a missed evaluation. Upon acceptance of the documentation, the weighting of the missed deliverable will normally be applied to the final exam.

English Competency

The ability to communicate effectively is essential for success in business. Therefore, you must demonstrate English competency in this course in both oral and written work. Ensure your written work includes correct sentence structure, spelling and punctuation. Always spell check, edit and proofread your work.

Grading is based on the following marking scheme:

In-Class (amended fall 2014)

Quiz (2) @ 15% each	30%
Mid Term Test	30%
Final Exam	40%

Online

Discussion Assignments - 4 @ 5%	20%
Assignment #1	20%
Assignment #2	20%
Final Exam*	40%

***Final Exam for Online Delivery:** The final exam must be written at the Test Centre of the College at which you registered. If you are unable to do so, please make alternative arrangements through the College at which you registered. All the academic policies of the College at which you registered apply. This includes, but is not limited to policies related to grading, supplemental exams, deferred exams and accommodations.

PLEASE RETAIN THIS COURSE OUTLINE DOCUMENT FOR FUTURE EDUCATIONAL AND/OR EMPLOYMENT USE.

Academic Program Manager:

Jean-Pierre Patry

Approved by: Jean-pierre Patry
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