

CUSTOMS VOLUNTARY DISCLOSURES PROGRAM
INFORMATION FOR CLIENTS

Client Services Division
Operational Policy and
Coordination Directorate
Customs Branch
Canada Customs and Revenue Agency

December 21, 2001

TABLE OF CONTENTS

INTRODUCTION	3
PURPOSE.....	3
SCOPE.....	3
LEGISLATIVE REFERENCES	5
CONDITIONS FOR A "VALID" DISCLOSURE.....	6
A DISCLOSURE IS CONSIDERED "VALID" IF IT:	6
CUSTOMS VDP PROCESS - OUTLINE.....	7
VOLUNTARY DISCLOSURE STEPS	8
<i>Non-Commercial</i>	8
<i>Commercial</i>	9
CLIENT OBLIGATIONS	10
"NO-NAME" DISCLOSURES	10
SPECIFIC EXCLUSIONS FROM THE CUSTOMS VDP.....	11
REVIEW OF THE VOLUNTARY DISCLOSURE.....	12
COMMERCIAL SECOND REVIEW	12
NON-COMMERCIAL SECOND REVIEW.....	12
JUDICIAL REVIEW (COMMERCIAL AND NON-COMMERCIAL).....	13
APPENDIX A - GLOSSARY OF TERMS	14
APPENDIX B - LIST OF CUSTOMS CLIENT SERVICES OFFICES	16
APPENDIX C - VDP CLIENT AGREEMENT FORM.....	17

Introduction

The Customs Voluntary Disclosures Program (VDP) is part of the Canada Customs and Revenue Agency's Fairness Initiative. It is one of the mechanisms used to contribute to voluntary compliance with Customs laws and regulations.

Purpose

The purpose of the Canada Customs and Revenue Agency (CCRA) VDP is to promote voluntary compliance with the accounting and payment of duty and tax provisions under the *Customs Act*, *Customs Tariff*, *Excise Tax Act* and *Income Tax Act*. It does not affect the payment of duty and taxes. Its application is limited to penalty and interest charges resulting from infractions of the provisions governing accounting and payment.

Customs' clients may request access to the VDP and may receive a certain relief from the punitive element associated with non-compliance. To qualify, clients must come forward in "good faith" to voluntarily disclose past omissions and errors. In qualifying cases, clients will be required to pay the duties and taxes owing plus interest. In these cases, the interest charge payable will be calculated at the prescribed rate as opposed to the higher specified rate.

Scope

The information contained in this document is intended to clarify the guidelines for voluntary disclosures within Customs, and provides clients with an overview of the VDP process.

Currently, Customs offers clients the opportunity to self-adjust their accounting and payment information. In fact, clients are obligated to correct their declarations under 32.2 of the *Customs Act* for changes to origin, tariff classification, and value for duty, as well as for diversions of goods to another use or user. *Customs Memorandum D11-6-6, Self-Adjustments to Declarations of Origin, Tariff Classification, Value for Duty and Diversion of Goods* provides further information on adjustments and corrections.

Depending on the nature of the client's dealings with Customs, these adjustments/corrections have specific time limits associated with their application. The Customs business streams are:

- Commercial (including commercial importer, non-resident importer, infrequent importer, and exporter); and
- Non-Commercial (such as travelers and casual importers).

For example, once a commercial client has reason to believe that a correction is required to their accounting data, that client is obligated by section 32.2 of the Customs Act to correct their trade data. The period of time covered by this

section is four years from the date of the originating transaction. However, this same section provides the client with 90 days from the date they are deemed to have reason to believe. In this 90-day period, corrections are processed without penalty.

As the Customs VDP is not a replacement or substitute for the existing corrective mechanisms, the Customs VDP would generally be applicable in situations where the time limits for regular corrective mechanisms have expired.

Example A - Commercial:

During its annual review, ABC Company discovers that it undervalued the widgets it imported over the past two years. A voluntary disclosure would not apply if ABC Company corrects within 90 days of having reason to believe that a declaration under the Customs Act for those goods is incorrect. ABC Company is simply complying with its obligations under the law.

Example B - Commercial:

XYZ Importing indicates that due to an error, its employee has not applied the provisions of a National Customs Ruling issued to them 1 year earlier. In this situation a voluntary disclosure would apply as XYZ Importing was deemed to have reason to believe that its declaration was inaccurate, as of the date of issue of the National Customs Ruling. Given that the Ruling was issued 1 year earlier, the 90 day self-correction period has expired.

Example C - Non-Commercial:

John Smith, a traveller, fails to declare a quantity of non-commercial goods valued above his exemption limit upon his return to Canada. Mr. Smith may return to correct at any time after departing the Customs area at the port of entry into Canada.

It is important to understand that the VDP will **not reduce the amount of duty owing**, nor will it totally remove the amount of interest that accrues on outstanding debts. The VDP is not a method by which legal obligations such as accounting by the prescribed date, or in the prescribed manner, can be avoided. This will also apply to the agreed to accounting timeframes for participants in Customs Self Assessment (CSA), and to verbal declarations made to a Customs Officer at the Primary Inspection Line at a port of entry into Canada.

The VDP does not apply to penalties associated with legislation administered by Customs on behalf of other government departments and agencies.

Monetary penalties resulting from contraventions not related to accounting and payment provisions of Customs legislation (e.g. such as broken seals) are not covered under the VDP. However, when coming forward to voluntarily disclose, clients are encouraged to include these details when applicable. The merits of each case will be examined under the CCRA's Fairness provisions on an individual basis.

Legislative References

Legislative authority given to the Minister of National Revenue to waive or cancel penalties and interest otherwise payable, in whole or in part, is found in subsection 3.3 (1) of the *Customs Act*. With respect to specified interest, the Minister's authority to waive or cancel specified interest applicable under Part 3 of the *Customs Tariff* is found in subsection 126(1) of the *Customs Tariff*.

Customs Act

3.3 (1) The Minister or any officer designated by the Minister for the purposes of this section may at any time waive or cancel all or any portion of any penalty or interest otherwise payable by a person under this Act.

(1.1) Subsection (1) does not apply if measures may be taken under section 127.1, a request under section 129 is made or the time for making a request set out in that section has not expired.

(2) Where, as a result of a waiver or cancellation under subsection (1), a person is given a refund of an amount of penalty or interest that was paid by the person, the person shall be given, in addition to the refund, interest at the prescribed rate for the period beginning on the first day after the day the amount was paid and ending on the day the refund is given, calculated on the amount of the refund.

Customs Tariff

126. (1) The Minister of National Revenue may at any time waive or cancel payment of all or any portion of any interest otherwise payable under the Part.

(2) If, as a result of a waiver or cancellation under subsection (1), a person is refunded an amount of interest that was paid, the person shall be given, in addition to the refund, interest at the prescribed rate for the period beginning on the first day after the day the amount was paid and ending on the day the refund is given, calculated on the amount of the refund.

Conditions for a “Valid” Disclosure

A full and final response to a voluntary disclosure cannot be made until the name of the client is given and all facts are verified. These conditions apply to both commercial and non-commercial voluntary disclosures. It is important to note that in a case where access to the Customs VDP has been denied, an assessment may proceed. In that situation, a client may become subject to penalties, interest at the specified rate and/or prosecution, if applicable.

A disclosure is considered “valid” if it:

- is voluntary - the client initiates the disclosure voluntarily and not as a result of knowledge of current enforcement and/or verification activities;
- is complete;
- would have involved at least one applicable monetary penalty; and
- is reviewed against the following specific Customs program criteria:
 1. existing corrective and/or adjustment mechanisms do not apply; and
 2. a finding that the disclosure was not initiated to avoid legal obligations, and/or the disclosure does not form part of, or continue a pattern of, non-compliance.

Example A - Commercial:

Patricia Jones (PJ) Importing has continued to misclassify and undervalue its imported universal widgets even though a National Customs Ruling was issued two years ago. In this situation the opportunity to correct without penalty has passed and monetary penalties would be applicable. If PJ Importing comes forward to voluntarily disclose, the disclosure may be accepted.

However, if a notice of an upcoming compliance verification activity was issued prior to the client coming forward, the disclosure will not be considered voluntary and access to the benefits of the VDP will be denied.

Also, if in the example above, PJ Importing has already received relief under the VDP for this type of infraction and this is a subsequent application for penalty relief under the VDP, the application will be reviewed with additional scrutiny. Unless there are mitigating circumstances that justify the continued non-compliance, the application to receive benefit under the VDP may be denied as PJ Importing cannot be regarded as having come forward in good faith.

Example B - Non-Commercial:

John Smith has provided an oral declaration to a Customs Officer, representing the value of the goods being brought into Canada. Mr. Smith is referred to secondary inspection to verify his declaration.

In this situation, Mr. Smith could not “voluntarily disclose” changes to the original declaration as a verification process is underway. In this instance, such a declaration will be treated as involuntary and access to the VDP denied. The denial of the VDP would not be subject to review in this instance as it clearly falls outside of the program limitations.

Example C - Non-Commercial:

Joe Brown cleared Customs at a border office three weeks ago. While balancing his chequebook at month end, he realizes that the amount of his declaration for the personal goods he imported was \$500.00 lower than his actual costs. He returns to the Customs office to “voluntarily disclose” this undervaluation. Access to the VDP would be accepted.

Customs VDP Process - Outline

The benefits of the Customs VDP are available to clients of either Customs business stream - commercial and non-commercial. In order to reflect and better accommodate the differences inherent in these business streams, the Customs VDP process varies slightly between the two. In all cases an actual disclosure will include client identification information. The privacy provisions contained in the *Customs Act* or other relevant federal statutes protects all information disclosed by a client.

Clients wishing to file a disclosure under this program are encouraged to contact Customs in the following manner:

- Non-Commercial (e.g. Travellers and casual importers): Those individuals who, for example, make declarations as travellers and those who make non-commercial importations by mail, should contact the Customs Superintendent in the nearest Customs office in the region where they reside.
- Commercial Importers in Canada: the nearest Customs office with a Client Service presence (see Appendix B) in the region where the client's books and records are kept.
- Non-Resident Importers: the Customs Client Service office in the region where the majority of their imports occur.

Note: In areas where geographical considerations could impede direct contact with Customs Client Services, commercial clients are requested to contact their nearest Customs office by telephone or in writing. This office will forward the disclosure information to the nearest Client Service location in the applicable region. Once the information is received by the Client Services, they will contact the client to arrange the most convenient method to continue the disclosure process.

Voluntary Disclosure Steps

Non-Commercial

1. Prior to a client providing the details of a particular disclosure, the Customs Superintendent will review with the client the applicable Voluntary Disclosure Process and the implications of making a voluntary disclosure.
2. The disclosing client acknowledges his or her understanding of the process by completing and signing the VDP Client Agreement Form. (See Appendix C).
3. The client presents relevant information on the disclosure to the Customs Superintendent.
4. Clients may be required to present the disclosed goods for inspection and/or determination of value. In cases where a value for duty will be required, a receipt or bill of sale (or other proof of payment) should be produced in order to establish a value for duty. In cases where a receipt or a bill of sale is not available, sufficient information will be required in order to determine a value for duty which is consistent with the valuation provisions of the *Customs Act*. Proof of acquisition, i.e. receipt, can be accepted in lieu of the actual good(s), where the good(s) cannot be presented due to damage or theft.
5. Clients can pay any duty and taxes owing on the goods disclosed immediately. By paying this amount, the client has not yet gained access to the benefits of the VDP. Eligibility of VDP will be determined once all facts relating to the disclosure have been reviewed. Payment at this point limits the amount of interest that will be payable, whether or not the disclosure is accepted for VDP.
6. Customs will contact the client either by telephone or in writing, in a maximum of 14 calendar days, to give the client an answer.
7. Whether access to the VDP is granted or denied, the client will receive a written response to the request for VDP, including the rationale for the decision, the decision itself, and a summary of any applicable charges. If a subsequent payment is required, a separate bill will follow.
8. When a client is informed of Customs' decision to deny the VDP, the client will be assessed the applicable rate of interest and penalties. In some instances, **the client may be subject to applicable prosecution**. Clients have the option of requesting a second review of the decision, by the Chief responsible for the Customs office where the decision was rendered.
9. In a situation where access to the VDP was denied:
 - the client may ask the Customs Superintendent to expand on the original explanation;
 - the client may request a second review, by the Chief responsible for that office, of the exercise of discretion;
 - if the client remains unsatisfied with the results of the second review (i.e., if it was confirmed to deny the VDP in whole or in part), the client has 30 days from the date the second review decision was rendered to apply to the Federal Court for judicial review of the exercise of discretion; and

- the client may contest/dispute the resulting re-determination of tariff classification, value for duty, or origin and/or interest and penalty assessments under the provisions of the *Customs Act*.

Commercial

1. Prior to a client providing the details of a particular disclosure, the Customs Client Services Officer will review with the client the applicable Voluntary Disclosure Process and the implications of making a voluntary disclosure.
2. The disclosing client acknowledges his or her understanding of the process by completing and signing the *VDP Client Agreement Form*. (See Appendix C)
3. The client presents pertinent information concerning the disclosure to Customs Client Services.
4. The client may elect to pay the amount of duty and taxes owing on the disclosed goods. Access to the benefits of the VDP concerning the application of penalty and interest charges, will be determined after the review of the disclosed material is completed.
5. Customs Client Services coordinates a review of the validity of the information presented in the client disclosure file. This process should take no longer than 90 days from the date of receipt of all information pertinent to the disclosure.
6. During this time Customs Client Services will assist in facilitating the client's return to compliance.
7. The validity of the disclosure is determined and the client is informed of the decision concerning access to the treatment afforded by the VDP.
8. The disclosure is processed and the client receives a *Detailed Adjustment Statement (DAS)*.
9. Whenever the CCRA proposes to deny VDP, the CCRA will so inform the client. The client will have 30 calendar days to request a review of the decision prior to the processing of the relevant paperwork and the application of appropriate penalties and interest. In situations where access to the VDP has been denied, the DAS will indicate the duty and taxes owing, as well as the applicable rate of interest and penalties. **Also, the client may be subject to applicable prosecution.**
10. In a situation where a disclosure is denied, the client may:
 - ask the Customs Client Services Officer to expand on the initial explanation;
 - request a review of the exercise of discretion by the local Director, Customs Client Services within 30 calendar days of the original decision;
 - if the client remains unsatisfied with a second review that upheld the initial discretionary decision in whole or in part, the client has 30 calendar days from the date the second review decision was rendered to request a judicial review of the exercise of discretion by the Federal Court; and
 - File a dispute (seek administrative review) against the resulting penalty.

Client Obligations

- Clients shall provide any information required to verify the validity of the disclosure.
- Clients will co-operate with any verification efforts required to determine the validity of a disclosure, and any efforts by Client Services to facilitate the client's return to compliant status.

Notes:

Full payment does not automatically entitle the client to the benefits of the Customs VDP, nor will these benefits be invalidated if there are difficulties in making the payments under a pre-arranged schedule.

Transactions that were previously disclosed in a valid voluntary disclosure may be included as part of a subsequent verification process. In such situations, a discovery of non-compliant transactions (activity/trade data) that were not included in the original disclosure, may be subject to applicable penalties, interest and prosecution.

"No-name" Disclosures

The CCRA VDP policy offers a "No-name" or hypothetical disclosure as a preliminary option to clients and their representatives in order to reduce some of the nervousness and apprehensions clients may experience when considering whether or not to come forward to disclose past omissions or errors. A "no-name" disclosure is a request for advice that provides un-named clients with insight into the implications of making a disclosure before any identification information is exchanged. However, this option offered by the VDP does not remove the client's legal obligation, contained in the *Customs Act*, to correct their accounting errors or omissions. Moreover, the VDP process cannot be concluded until the client or his representative presents the identifying information.

Customs Client Services will respond to written requests for a no-name opinion based on the information provided in the disclosure. Customs will be bound by the opinion given for a period of 60 calendar days after the date of the opinion. However, the opinion will state that it is based on the facts as presented and is subject to change if any new details come to light during the handling of the actual disclosure, as well as amendments or changes in the applicable legislation. It will also indicate that all Customs transactions may be subject to verification.

When a client comes forward to make a voluntary disclosure on the opinion provided in the 60-day letter, the effective date of disclosure will be the date the request was received. If a client chooses not to come forward to initiate a full voluntary disclosure after receiving the 60-day letter, Customs will not use any of the information provided for any purpose.

Specific Exclusions from the Customs VDP

Prescribed Rate of Interest

The Prescribed Rate of interest is the lowest rate of interest the client can expect to pay if the voluntary disclosure is accepted. In contrast, if access to the VDP is denied, the “specified rate of interest” may be assessed, which is 6% more than the prescribed rate of interest.

Prosecutions

In accepted Voluntary Disclosures, Customs will not pursue civil action and/or prosecution under the *Customs Act* unless it is later learned that the VD was not truthful. However, it is important to note that Customs administers legislation on behalf of other government departments (OGDs) and other levels of government. Therefore, a disclosure could reveal actions that are in violation of another Act of Parliament. In such cases, Customs Investigations may be required to investigate and prosecute these matters as per memorandum of understandings with the OGD or refer the details to the responsible investigation unit of the other government department (e.g. Justice, Immigration, Health, etc.).

The final decision concerning the pursuit of any additional action under an Act other than the *Customs Act* and/or *Customs Tariff* rests with the responsible Department. In situations where the valid Voluntary Disclosure would nonetheless result in the necessity to refer the disclosure to another Department, Customs, on a case-by-case basis, may include a recommendation that any further punitive action by that department not be pursued.

Ascertained Forfeitures

Ascertained forfeitures are a form of enforcement action used by the CCRA. By definition, any request for a Voluntary Disclosure received after an ascertained forfeiture has been applied, for example as a result of the launch of an investigation, will not be eligible.

Seizure Actions

By law, Customs cannot forego enforcement action against certain goods, such as those that are prohibited or controlled. In valid Voluntary Disclosures where the disclosed goods must be seized, or surrendered to the Crown, Customs may waive the monetary conveyance penalty if applicable. Alternately, in certain situations involving prohibited goods, Customs may allow the export of the goods in lieu of seizure, where the law permits such exportation.

Review of the Voluntary Disclosure

Clients are entitled to contest re-determination of tariff classification, value for duty or origin, and/or any penalty and interest resulting from a voluntary disclosure.

Decisions to waive or cancel penalty and specified interest under voluntary disclosure are discretionary and made under the authority of the Fairness Provisions [section 3.3 (1)] of the *Customs Act*. As such, there is no “right” to challenge the CCRA’s refusal to apply the discretion in section 3.3 (1) under section 129 of the *Customs Act*. Clients are entitled to request a second review of the exercise of discretion, on VDP decisions. For commercial disclosures, the second reviews are the responsibility of the local Director for Customs Client Services. For non-commercial disclosures, second reviews are conducted by the Customs Chief responsible for the Customs office where the original voluntary disclosure was made.

Commercial Second Review

In cases where access to the Customs VDP was denied on a commercial importation, clients have 30 calendar days within which to contact the local Director Customs Client Services to initiate a second review of the intention to deny the voluntary disclosure. The Client Services Officer who initially reviewed the original disclosure will provide the client with the necessary contact information. The second review should take no longer than 30 calendar days. During the second review, the processing of the appropriate interest and penalty charges resulting from the disclosure will be held. These monetary charges will be processed:

- after the 30 day period has elapsed, where no second review was requested, or
- in cases where a review was requested, the date when the second review upholds in whole or in part the original decision, if the client is not successful in having the voluntary disclosure accepted in full.

Non-Commercial Second Review

As non-commercial disclosures are conducted by Customs Superintendents at a Customs Office, the client can request a second review of his or her disclosure by the Customs Chief responsible for that office. That review should take no longer than 14 calendar days. If circumstances warrant an extension of the time required, the client should be notified. Once the second review is completed, any outstanding monetary charges relating to the disclosure are processed.

Judicial Review (Commercial and Non-Commercial)

If the client's position was disallowed or only partially allowed following a second review and the client is unsatisfied with the application of appropriate charges, he/she is entitled to seek a further review of the exercise of discretion through the judicial review process of the Federal Court.

The client must apply for judicial review, within 30 calendar days from the date of the discretionary decision is communicated. Clients seeking information on the judicial review process should contact a lawyer, or the Registrar of the Federal Court at:

In person: 90 Elgin Street, Ottawa, Ontario

Mailing Address:

Federal Court of Canada
Kent & Wellington Streets
Ottawa, Ontario
K1A 0H9

Trial Division (Non-Immigration): (613) 992-4238

Facsimile: (613) 952-3653

Telecommunications Device for the Hearing Impaired (TDD): (613) 947-4098

Additional Information

Additional information concerning the Fairness Provisions and the Voluntary Disclosure Program is available at the CCRA's Internet website and at any CCRA office. The internet addresses are:

English language version - <http://www.ccra-adrc.gc.ca/agency/fairness/program-e.html>

French language version - <http://www.ccra-adrc.gc.ca/agency/fairness/program-f.html>

Appendix A - Glossary of Terms

CCRA:

Canada Customs and Revenue Agency

Client:

In this document, the term client interchangeably refers to importers, exporters, travellers, as well as authorized client representatives and agents. Any of these individuals may initiate and conduct a Voluntary Disclosure with the CCRA. Please note however, that the ultimate responsibility for any liability arising out of a Voluntary Disclosure rests with the importer, exporter or traveller who is mandated by the Act to meet the accounting and payment obligations.

Customs Self Assessment (CSA) Program Participant

A client who is approved as a CSA program participant must account for imported goods within the prescribed timeframe for the accounting option specified in their CSA importer undertaking.

Detailed Adjustment Statement (DAS):

A statement of account generated as a result of filing an adjustment or correction to previously declared information.

Enforcement and/or Verification Action:

For the purposes of this document the term “enforcement and/or verification” action includes the following activities:

- ascertained forfeitures
- audit and/or compliance verification,
- investigation,
- collection of overdue amounts,
- seizures, and
- any customs verification activity for enforcement/compliance purposes, including referral to secondary customs inspections upon arrival in, or departure from, Canada.

Prescribed Rate of Interest:

The Prescribed Rate of interest is based on treasury bills and represents the cost of borrowing money. There is no relief below the prescribed rate under the VDP.

Specified Rate of Interest:

The Specified Rate is assessed by adding 6% to the prescribed rate. Generally, the specified rate is applied when clients fail to comply with an obligation. Under the VDP, the interest assessment for qualifying cases will not be reduced below the prescribed rate.

Voluntary Disclosure:

A client's coming forward in good faith to correct errors or omissions in order to return to a compliant status with respect to legal obligations.

VDP:

Voluntary Disclosures Program

**Appendix B - List of Customs Client Services Offices
Contacts for Voluntary Disclosures Program**

<p><u>Atlantic Region</u></p> <p>Customs Client Services 1557 Hollis Street P.O. Box. 3080 Halifax, N.S. B3J 3G6</p> <p>Telephone: (902) 426-6511 Fax : (902) 426-8825</p>	<p><u>Southern Ontario Region</u></p> <p>Customs Client Services 1 Front Street West, 3rd Floor P.O. Box 10, Station "A" Toronto, ON M5W 1A3</p> <p>Telephone: (416) 973-6013 Fax: (416) 954-5623</p>
<p><u>Québec Region</u></p> <p>Customs Client Services 400 Place d'Youville, 5th Floor Montréal, QC H2Y 2C2</p> <p>Telephone: (514) 286-7879 Ext.7171 Fax: (514) 496-1448</p> <p>Customs Client Services 130 rue Dalhousie C.P. 2267 Québec, QC G1K 7P6</p> <p>Telephone : (418) 648-3401 Ext.2423 Fax : (418) 648-3040</p>	<p><u>Prairie Region</u></p> <p>Customs Client Services Federal Building, Main Floor 269 Main Street Winnipeg, MB R3C 1B3</p> <p>Telephone: (204) 983-6000 Fax: (204) 983-6635</p> <p>Customs Client Services Bay 32, 3303 34 Avenue, N.E. Calgary, AB T1Y 6X2</p> <p>Telephone: (403) 292-4121 Fax: (403) 292-4200</p>
<p><u>Northern Ontario Region</u></p> <p>Customs Client Services 2270 St. Laurent Blvd Ottawa, ON K1A 0L9</p> <p>Telephone: (613) 991-0537 Fax: (613) 952-7149</p>	<p><u>Pacific Region</u></p> <p>Customs Client Services 333 Dunsmuir Street, 5th Floor Vancouver, B.C. V6B 5R4</p> <p>Telephone: (604) 666-6753 Fax: (604) 666-7027</p>

Appendix C – VDP Client Agreement Form

Effective date of disclosure: _____

Client's account number: _____ - (or) -

Client's name: _____

Phone #: (____) _____

Representative's name: _____

Phone #: (____) _____

(required only if representative is making disclosure on behalf of client)

Determination of region of responsibility:

Commercial: Region where client's books and records are kept for Customs purposes:

Non-Resident: Region where majority of imports occur: _____

Non-Commercial: Region where client permanently resides: _____

Disclosure Summary:

Amount of disclosure: \$ _____ CDN
(information provided must be substantially complete)

Details of disclosure:

(attach separate sheet(s) if necessary)

Date final details required by: _____
(if full details cannot be provided at time of initial disclosure)

Is client or representative aware of any enforcement action underway by the CCRA on the client
or a non-arm's-length associate of the client? (tick one) YES ___ NO ___

I acknowledge that:

- (a) I have been provided with a copy of the CCRA's Voluntary Disclosures Program policy;
- (b) I have read and understood the four conditions set out in that policy which must be met to qualify for the program; and,
- (c) I understand that if the CCRA determines that the four conditions have not been met (either with respect to the information set out above or information submitted after the disclosure), the disclosure will not be accepted as a valid voluntary disclosure. In such cases, the CCRA may proceed with an assessment, audit, investigation, prosecution, collection action, or related activity based on the information provided,¹ and that penalties may be levied.

Client's signature: _____

Date: _____

Representative's signature: _____

Date: _____

Customs Officer's name: _____

Phone #: (____) _____

Customs Officer's signature: _____

Date: _____

¹ In the case of "no-name" or hypothetical disclosures, when clients choose not to proceed with a disclosure, the CCRA will not use the information provided for any purpose.