



HOUSE OF COMMONS
CHAMBRE DES COMMUNES
CANADA

THE CBSA ASSESSMENT AND REVENUE MANAGEMENT SYSTEM: AN INTERIM REPORT

Report of the Standing Committee on International Trade

Honorable Judy A. Sgro, Chair

**APRIL 2024
44th PARLIAMENT, 1st SESSION**

Published under the authority of the Speaker of the House of Commons

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NOTICE TO READER

Reports from committees presented to the House of Commons

Presenting a report to the House is the way a committee makes public its findings and recommendations on a particular topic. Substantive reports on a subject-matter study usually contain a synopsis of the testimony heard, the recommendations made by the committee, as well as the reasons for those recommendations.

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THE STANDING COMMITTEE ON INTERNATIONAL TRADE

has the honour to present its

SEVENTEENTH REPORT

Pursuant to its mandate under Standing Order 108(2), the committee has studied the CBSA Assessment and Revenue Management system (CARM) and has agreed to report the following:

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LIST OF RECOMMENDATIONS

As a result of their deliberations committees may make recommendations which they include in their reports for the consideration of the House of Commons or the Government. Recommendations related to this study are listed below.

Recommendation 1

That the Government of Canada ensure that the flow of commercial goods across Canada’s borders is not negatively affected by full implementation of the CBSA Assessment and Revenue Management system. In that regard, the Government should:

- **implement measures designed to ensure that the Canada Border Services Agency allows stakeholders that are ready to participate in the CBSA Assessment and Revenue Management system on 13 May 2024 to do so, and permits stakeholders that are not ready to do so on that date to continue using the Canada Border Services Agency’s current systems –until they are ready to participate in the CBSA Assessment and Revenue Management system. If these measures are not possible, the Government should delay implementation of the CBSA Assessment and Revenue Management system;**
- **test all technologies underlying the CBSA Assessment and Revenue Management system adequately, and resolve any challenges as expeditiously as possible and prior to full implementation;**
- **allocate sufficient resources to support all Canadian firms, but especially those that are small or medium in size, as they transition to the CBSA Assessment and Revenue Management system; and**
- **consult with relevant stakeholders prior to developing a contingency plan to be implemented if the CBSA Assessment and Revenue Management system does not function as planned following its full implementation. 7**

Recommendation 2

That the Government of Canada immediately take actions designed to inform Canadian stakeholders about the contingency plans in two areas: the shut down of the Canada Border Services Agency’s current Customs Automated Data Exchange – or CADEX –system on 26 April 2024; and the subsequent full implementation of the CBSA Assessment and Revenue Management system on 13 May 2024..... 8

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THE CBSA ASSESSMENT AND REVENUE MANAGEMENT SYSTEM: AN INTERIM REPORT

INTRODUCTION

Well-functioning technologies and efficient customs procedures facilitate the flow of commercial goods across Canada’s borders. The Canada Border Services Agency (CBSA) is implementing a multi-year, multi-phase initiative—the [CBSA Assessment and Revenue Management](#) (CARM) system—to [update](#) its information technology systems and to “modernize the collection of duties and taxes for commercial goods imported into Canada.” When fully implemented, the CARM [system](#) will become Canada’s “official system of record for the imposing or levying of duties and taxes.”

The CARM system’s first phase—[Release 0](#)—was implemented in January 2021 when the CBSA moved its accounting and payment system to the cloud environment. The second phase—[Release 1](#)—was launched in May 2021, giving importers, customs brokers, carriers and freight forwarders limited access to the CARM Client Portal to perform certain functions relating to imports of commercial goods, such as paying invoices, requesting an advance customs ruling, and viewing transactions and statements of account.

The CBSA will implement the CARM system’s third and final phase—[Release 2](#)—on 13 May 2024. Importers will be able to: post their own financial security to participate in the Release Prior to Payment program; submit, correct and otherwise adjust electronic accounting declarations; use new harmonized billing cycles that align with payment due dates; manage appeals and compliance actions; and register for a business number and enrol in various CBSA commercial programs.

On 6 February 2024, the House of Commons Standing Committee on International Trade (the Committee) adopted a [motion](#) to undertake a study relating to the CARM system. During two meetings held on 19 March and 21 March 2024, the Committee heard from CBSA officials, three business trade associations and three firms. As well, the Committee received a document from the CBSA, a letter from the Surety Association of Canada, 11 briefs from a single entity and two joint briefs.

This interim report summarizes comments made by witnesses and contained in the written briefs submitted to the Committee. In particular, the first section provides observations about the full implementation of the CARM system that will occur on



13 May 2024, with the second section outlining views about Canadian firms' participation in the system. The third section focuses on the assessment of the amount of duties and taxes payable, and the final section contains perspectives about communication between the Government of Canada and the system's stakeholders. The Committee's recommendations appear within each section.

IMPLEMENTING THE SYSTEM FULLY

When speaking about the full implementation of the CARM system that will occur on 13 May 2024, witnesses drew the Committee's attention to: readiness of the system and of Canadian firms; testing of the system; the approach to implementing the system; transitioning to the system; and contingency plans if the system does not operate as intended.

Regarding the CARM system's readiness for full implementation, in a [document](#) submitted to the Committee, the CBSA outlined a number of steps that it has taken to "ensure that neither the flow of legitimate goods across the border, nor the payment of duties and taxes, are jeopardized by the launch of Release 2." [Deloitte](#) maintained that the system is "prepared to go live and to handle issues as they arise."

In highlighting doubts about the system's readiness, the [Canadian Society of Customs Brokers](#) argued that Canada "cannot afford to implement an [information technology] system with key deficiencies that will impact cross-border flows," and asserted that Canada needs a "functional [CARM] system where the CBSA has addressed all design flaws to ensure trade continues to flow and revenue is collected." According to the [Pet Food Association of Canada's](#) brief, border disruptions could occur on 13 May 2024 because of "low [system] registration," and [Advance Paper Box Ltd.'s](#) brief highlighted uncertainty about the "long-term efficacy" of the system for firms "heavily reliant on border crossings." In a brief submitted to the Committee, [Volkswagen Group Canada Inc.](#) indicated that implementing the system fully on 13 May 2024 is "unreasonable" and will disrupt "border operations."

Moreover, the [Canadian Association of Importers and Exporters](#), [UPS Canada](#) and [Federal Express Canada Ltd.](#), as well as the briefs submitted by the [Canadian Association of Importers and Exporters](#), [Girdlestone Brokerage Limited](#), [Cole International](#), the [North American Customs Brokers Alliance](#) and the [Canadian Society of Customs Brokers](#), identified concerns about the system's readiness for full implementation. Furthermore,

the joint [brief](#) from six entities¹ underscored that the CBSA has not demonstrated a “certain level of readiness” in relation to the system. Finally, the joint [brief](#) from 22 entities² suggested that the system “is not ready and lacks the necessities required to launch” on 13 May 2024.

Concerning firms’ readiness for the CARM system’s full implementation, the CBSA [officials](#) commented that Canadian firms “have had extensive periods of time” to prepare. Nevertheless, the [Canadian Association of Importers and Exporters](#) contended that the CBSA did not “follow a known [information technology] project methodology,” with the result that its members are “all in a state of not being ready to implement” the system on 13 May 2024. The joint [brief](#) from 22 entities noted the low proportion of potential users that have software that is “fully certified” to interact with the system.

The [Canadian Association of Importers and Exporters](#) supported a voluntary approach to firms’ participation in the system once it is fully implemented. In mentioning that the system’s full implementation “has presented some challenges” for small firms that import, the [Canadian Federation of Independent Business](#) called for a “lengthier transition period that focuses on providing comprehensive training, guidance and support” for such firms.

With an emphasis on the testing of the CARM system, the CBSA [officials](#) noted that they conducted an internal review and an external review of the system over a four-month period, underlining that—as of 19 March 2024—“99% of the issues raised during [the external review had] been resolved,” that there were “five critical problems,” and that the “service standard [is] to resolve a critical problem [within] 24 hours.”

However, the [Canadian Association of Importers and Exporters](#) described the testing of the CARM system as “extremely frustrating” for its members because “the process and test scripts [were] filled with errors and confusion.” The [Canadian Society of Customs](#)

1 The joint brief was submitted by DHL International, FB Canada Express, Federal Express Canada Ltd., FedEx Logistics, Purolator and UPS Canada.

2 The joint brief was submitted by the American Chamber of Commerce in Canada, the Association of Home Appliance Manufacturers, the Association of International Customs and Border Agencies, the Canadian Association of Importers and Exporters, the Canadian Association of Regulated Importers, the Canadian Chamber of Commerce, the Canadian Federation of Independent Business, the Canadian International Freight Forwarders Association, the Canadian Produce Marketing Association, the Canadian Society of Customs Brokers, the Confederación de Asociaciones de Agentes Aduanales de la República Mexicana, the Express Association of America, the Express Carrier Coalition Canada, the National Customs Brokers and Forwarders Association of America, Inc., the National Foreign Trade Council, the North American Customs Brokers Alliance, the Northern Border Customs Brokers Association, the Retail Council of Canada, the U.S. Chamber of Commerce, the Canadian Vehicle Manufacturers’ Association, the Global Automakers of Canada and the Automotive Parts Manufacturers’ Association.



[Brokers](#) suggested that there were “issues daily” during the testing, and stressed that “some of the key issues and defects will not be resolved” by 13 May 2024. Finally, the briefs submitted by the [North American Customs Brokers Alliance](#) and Near North Customs Brokers³ drew attention to issues that emerged during the system’s testing, with Near North Customs Brokers’ brief arguing that these issues “remain unresolved with no clear path of how to handle them” in the system.

In discussing the approach used to implement the CARM system, [Deloitte](#) pointed out that the system’s implementation “has been structured as a series of go lives to help mitigate risk.” The [Canadian Society of Customs Brokers](#) stated that Canadian firms have been informed that the CBSA “must turn off existing systems” to allow the new system’s “functionality to work” and that a “big-bang approach to implementation was the only option” for fully implementing the system. The joint [brief](#) from 22 entities argued that the “suggestion that [the] CBSA would reach out” to stakeholders on “an individualized basis to determine their readiness” to use the system contradicts the CBSA’s “previous assertions that a phased implementation could not take place, and [that] a ‘big bang’ approach was required.” The [North American Customs Brokers Alliance](#)’s brief characterized the big bang approach as “risky,” and the [Canadian Society of Customs Brokers](#)’ brief identified a lack of support for this approach.

Concerning the transition from the CBSA’s existing systems to the CARM system, the CBSA [officials](#) acknowledged that there is a risk that the transition could result in long delays at the border, adding that they are working to mitigate potential risks. [Deloitte](#) highlighted its efforts to “ensure a smooth transition” to the system. Nonetheless, [UPS Canada](#) asserted that the CBSA has not provided a “transition plan to manage real-world risks to business and trade,” and the [Canadian Society of Customs Brokers](#) said that its members have been requesting “transition plans for literally weeks and weeks.” The [Canadian Association of Importers and Exporters](#) mentioned that it is “still waiting” for the CBSA to provide a “transition strategy.”

In relation to contingency plans that would be implemented if the CARM system were to fail, the CBSA [officials](#) observed that—alongside additional resources—such plans exist. They also noted that they have tested their “ability to detect and correct problems” with the system, and underscored that actions would be taken to “suspend certain functions and allow the business process to continue to flow” if the system were to experience an “outage period.” Moreover, [they](#) commented that a “rollback plan” would be activated if there were a “catastrophic failure” when the system is fully implemented.

3 The brief from Near North Customs Brokers has not been uploaded to the House of Commons Standing Committee on International Trade’s website.

That said, the [Canadian Society of Customs Brokers](#) contended that its members were not aware of a rollback plan that would be activated, as required, until the CBSA officials indicated its existence during the Committee's 19 March 2024 meeting. The Canadian Society of Customs Brokers stressed that a "rollback to older systems will not be an option" because its members have "invested millions of dollars in re-programming their own systems." The joint [brief](#) from 22 entities suggested that "Team CBSA has confirmed [that] a rollback is not possible."

In the context of the foregoing, the Committee recommends:

Recommendation 1

That the Government of Canada ensure that the flow of commercial goods across Canada's borders is not negatively affected by full implementation of the CBSA Assessment and Revenue Management system. In that regard, the Government should:

- **implement measures designed to ensure that the Canada Border Services Agency allows stakeholders that are ready to participate in the CBSA Assessment and Revenue Management system on 13 May 2024 to do so, and permits stakeholders that are not ready to do so on that date to continue using the Canada Border Services Agency's current systems –until they are ready to participate in the CBSA Assessment and Revenue Management system. If these measures are not possible, the Government should delay implementation of the CBSA Assessment and Revenue Management system;**
- **test all technologies underlying the CBSA Assessment and Revenue Management system adequately, and resolve any challenges as expeditiously as possible and prior to full implementation;**
- **allocate sufficient resources to support all Canadian firms, but especially those that are small or medium in size, as they transition to the CBSA Assessment and Revenue Management system; and**
- **consult with relevant stakeholders prior to developing a contingency plan to be implemented if the CBSA Assessment and Revenue Management system does not function as planned following its full implementation.**



Recommendation 2

That the Government of Canada immediately take actions designed to inform Canadian stakeholders about the contingency plans in two areas: the shut down of the Canada Border Services Agency’s current Customs Automated Data Exchange – or CADEX – system on 26 April 2024; and the subsequent full implementation of the CBSA Assessment and Revenue Management system on 13 May 2024.

PARTICIPATING IN THE SYSTEM

Witnesses’ comments to the Committee about the participation of Canadian firms in the CARM system focused on firms’ registration on the CARM Client Portal, the requirement for importers of commercial goods into Canada to post their own financial security, and certain system-related transition measures.

Concerning registration on the CARM Client Portal, the CBSA [officials](#) pointed out that Canada has 80,000 firms that are “active importers” of commercial goods. [They](#) stated that—as of 19 March 2024—about 56,000 of those firms had registered on the portal. The [Canadian Federation of Independent Business](#) suggested that—as of 21 March 2024—the country’s small and medium-sized firms accounted for 25% of those registrations. [UPS Canada](#) advocated an “opt-in importer registration system,” and [Federal Express Canada Ltd.](#) proposed that registration on the portal should be “optional.”

Regarding the requirement for importers of commercial goods into Canada to post their own financial security in order to clear their shipments before paying taxes and duties, [UPS Canada](#) argued that this requirement, alongside the requirement to register on the CARM Client Portal by 13 May 2024, “disproportionately” affect firms that are small or medium in size. According to UPS Canada, these requirements are “unrealistic.” Similarly, the joint [brief](#) from six entities asserted that the registration process and the requirement for importers to post financial security is “too difficult and complex.” [Girdlestone Brokerage Limited](#)’s brief stressed that the financial security requirement is a “major administrative burden and expense” for importers.

Because most importers of commercial goods into Canada currently rely on their customs broker’s posted financial security to clear their shipments before the final payment of duties and taxes, the [Canadian Federation of Independent Business](#) speculated that the requirement for importers to post their own financial security will increase both the risk of non-compliance with their obligations under the CARM system and the likelihood of penalties.

With respect to certain CARM system–related transition measures, the CBSA [officials](#) said that the Government of Canada will—for a one-year period following 13 May 2024—allow importers not registered on the CARM Client Portal on that date to continue to use their customs broker’s business number and posted financial security. [They](#) also highlighted that, for up to 180 days following 13 May 2024, the Government of Canada will allow shipments of imported commercial goods to be cleared before duties and taxes are paid.

The CBSA [officials](#) also underlined that, for a one-year period following 13 May 2024 and following registration on the CARM Client Portal, importers will have to post a minimum of \$5,000 as financial security in order for their shipments of commercial goods to be cleared before duties and taxes are paid. The [Canadian Society of Customs Brokers](#) contended that the CBSA has been advising importers “for at least five years that the minimum [financial] security amount would be \$25,000,” and urged the Government to clarify the amount that will be required.

In a [letter](#) submitted to the Committee, the Surety Association of Canada indicated that the current annual “cost” of financial security in the form of a bond “ranges from \$250 to \$400” for small and medium-sized firms and is “approximately \$750” for large firms. It claimed that importers that post financial security in the form of a cash deposit or “any alternative form of security” will incur “a cost that will typically be higher” than that for a bond.

In the context of the foregoing, the Committee recommends:

Recommendation 3

That the Government of Canada, until April 2025, permit importers of commercial goods into Canada to use their customs broker’s posted financial security so that their shipments can be cleared before duties and taxes are paid.

ASSESSING THE AMOUNT OF DUTIES AND TAXES PAYABLE

In providing their views to the Committee about the assessment and collection of duties and taxes payable in relation to commercial goods imported into Canada under the CARM system, witnesses’ primary focus was the accuracy of the assessments.

The CBSA [officials](#) emphasized that full implementation of the CARM system will enhance the Government of Canada’s ability to access more accurate data, which “will allow for improved targeted verification” of the amount of duties and taxes payable in relation to imported commercial goods.



That said, the [Canadian Society of Customs Brokers](#) contended that it is incorrect to claim that the CARM system will accurately assess the amount of duties and taxes payable, and the [Canadian Association of Importers and Exporters](#) claimed that it is “seeing many instances of the system not calculating the duties and taxes correctly.” Similarly, the joint [brief](#) submitted by 22 entities commented that the “calculations of duties and taxes continue to be incorrect.” [Landmark Global](#)’s brief characterized the system’s accuracy concerning the amount of duties and taxes payable as “critical.” Finally, the [Pet Food Association of Canada](#)’s brief maintained that errors in the system could result in its members being “open to potential compliance penalties” if the amount of duties and taxes payable is not “calculated correctly.”

The [Canadian Association of Importers and Exporters](#) pointed out that the CARM system assesses the amount of duties and taxes payable based on information that importers enter into the system. Furthermore, the [Canadian Association of Importers and Exporters](#) asserted that the CBSA does not confirm the classifications that importers enter into the system, instead relying on importers’ accuracy.

The [North American Customs Brokers Alliance](#)’s brief suggested that the experience simulation exercises conducted on the CARM system revealed defects in “core processes,” including in relation to assessing the amount of duties and taxes payable. In mentioning that importers “purposely entered incorrect duty rates” during the simulation exercises, the [Canadian Society of Customs Brokers](#) argued that the system did not detect the errors and “accepted the incorrect calculation” of the amount of duties and taxes payable. According to them, changes are needed to the system in order to avoid inaccurate assessments. [Cole International](#)’s brief speculated that “the lack of clarity and consistency in accounting procedures under [the system] will likely result in skewed revenue assessments.”

Providing a different perspective, the CBSA [officials](#) stated that importers’ assertions that the amount of duties and taxes payable have been assessed incorrectly in the CARM system is the result of differences in the CBSA’s and importers’ interpretation of legislative provisions regarding the assessment, rather than a flaw in the system.

In the context of the foregoing, the Committee recommends:

Recommendation 4

That the Government of Canada, when implementing the CBSA Assessment and Revenue Management system, take actions designed to ensure accuracy concerning assessments of the amount of duties and taxes payable in relation to commercial goods imported into Canada.

COMMUNICATING WITH STAKEHOLDERS

Witnesses drew the Committee's attention to the Government of Canada's communications with stakeholders about the CARM system, making observations about past consultations and communications, and about the ways in which future communications could be enhanced.

Regarding past Government of Canada consultations, the CBSA officials underlined that the Government held more than "70 rounds of stakeholder consultations" when the CARM system was being developed. They also highlighted that the Government undertook two experience simulation exercises, during which stakeholders were invited "to test the system." According to them, the Government received feedback that will help it "optimize" the system. With respect to past communications, UPS Canada commented that the CBSA has not provided "clear or timely policy guidance" to importers of commercial goods into Canada.

Concerning future Government of Canada communications with stakeholders, Whirlpool Canada LP's brief suggested that the temporary nature of the transition measures relating to implementation of the CARM system leads to a need for the Government to consult further with stakeholders. The Canadian Federation of Independent Business proposed that the Government should enhance its communication efforts by creating tools relating to the system, such as detailed guides and a website that uses plain language, including to inform small firms about CARM-related changes that will affect them.

In the context of the foregoing, the Committee recommends:

Recommendation 5

That the Government of Canada continue to consult relevant stakeholders concerning, as well as communicate with them about, the CBSA Assessment and Revenue Management system. Consultations and communications should be timely, inclusive and ongoing.

APPENDIX A: LIST OF WITNESSES

The following table lists the witnesses who appeared before the committee at its meetings related to this report. Transcripts of all public meetings related to this report are available on the committee’s [webpage for this study](#).

Organizations and Individuals	Date	Meeting
Canada Border Services Agency Ted Gallivan, Executive Vice-President Mike Leahy, Director General, Commercial Projects Jennifer Lutfallah, Vice-President, Commercial and Trade Branch	2024/03/19	97
Canadian Association of Importers and Exporters Kim Campbell, Past Chair	2024/03/21	98
Canadian Federation of Independent Business Corinne Pohlmann, Executive Vice-President, Advocacy	2024/03/21	98
Canadian Society of Customs Brokers Candace Sider, Vice-chair, Board of Directors	2024/03/21	98
Deloitte Louise Upton, Partner	2024/03/21	98
Federal Express Canada Ltd. Renate Jalbert, Managing Director, Regulatory Affairs	2024/03/21	98
UPS Canada Anna Barrera, Director, Public Affairs Tammy Bilodeau, Vice President, Customs Brokerage and Compliance	2024/03/21	98

APPENDIX B: LIST OF BRIEFS

The following is an alphabetical list of organizations and individuals who submitted briefs to the committee related to this report. For more information, please consult the committee's [webpage for this study](#).

Advance Paper Box Ltd.

American Chamber of Commerce in Canada

Association of Home Appliance Manufacturers

Association of International Customs and Border Agencies

Automotive Parts Manufacturers' Association

Canadian Association of Importers and Exporters

Canadian Association of Regulated Importers

Canadian Chamber of Commerce

Canadian Federation of Independent Business

Canadian International Freight Forwarders Association

Canadian Produce Marketing Association

Canadian Society of Customs Brokers

Canadian Vehicle Manufacturers' Association

Cole International

Confederación de Asociaciones de Agentes Aduanales de la República Mexicana

DHL International

Express Association of America

Express Carrier Coalition Canada

FB Canada Express

Federal Express Canada Ltd.

FedEx Logistics

Girdlestone Brokerage Ltd

Global Automakers of Canada

Landmark Global

National Customs Brokers and Forwarders Association of America, Inc.

National Foreign Trade Council

Near North Customs Brokers Inc.

North American Customs Brokers Alliance

Northern Border Customs Brokers Association

Pet Food Association of Canada

Purolator

Retail Council of Canada

U.S. Chamber of Commerce

UPS Canada

Volkswagen Group Canada Inc.

Whirlpool Canada LP

REQUEST FOR GOVERNMENT RESPONSE

Pursuant to Standing Order 109, the committee requests that the government table a comprehensive response to this report.

A copy of the relevant *Minutes of Proceedings* ([Meetings Nos. 97-99 and 101](#)) is tabled.

Respectfully submitted,

Hon. Judy A. Sgro
Chair

