

# CUSTOMS SELF ASSESSMENT PROGRAM (CSA)

- ✔ Designed for low risk, pre-approved importers, carriers and registered drivers
- ✔ Approved importers and carriers must use a registered driver for CSA approved goods to cross the border (highway)
- ✔ Shipments can be processed more quickly and efficiently at the border, saving businesses time and money
- ✔ Allows Customs to focus on more high risk shipments to protect Canadians



# APPLICATION PROCESS

## *PART 1 - RISK ASSESSMENT*

- ✔ Must demonstrate a history of complying with customs rules and that their goods are low risk

## *PART 2 - Part II – Books, records and business systems*

- ✔ Importers will be asked to demonstrate that their books, records and business systems have, or will have, the necessary internal controls and procedures – including linkages, controls and audit trails

# EXPEDITED RELEASE PROCESS (CSA)

- Importer, Carrier and Driver must ALL be approved for CSA for process to work correctly
- CSA barcode sticker applied to import documents by the importer and carrier
- When driver crosses the border, the barcode stickers and driver ID will be scanned and goods allowed to cross via the FAST lane



Seamless Customs Clearance

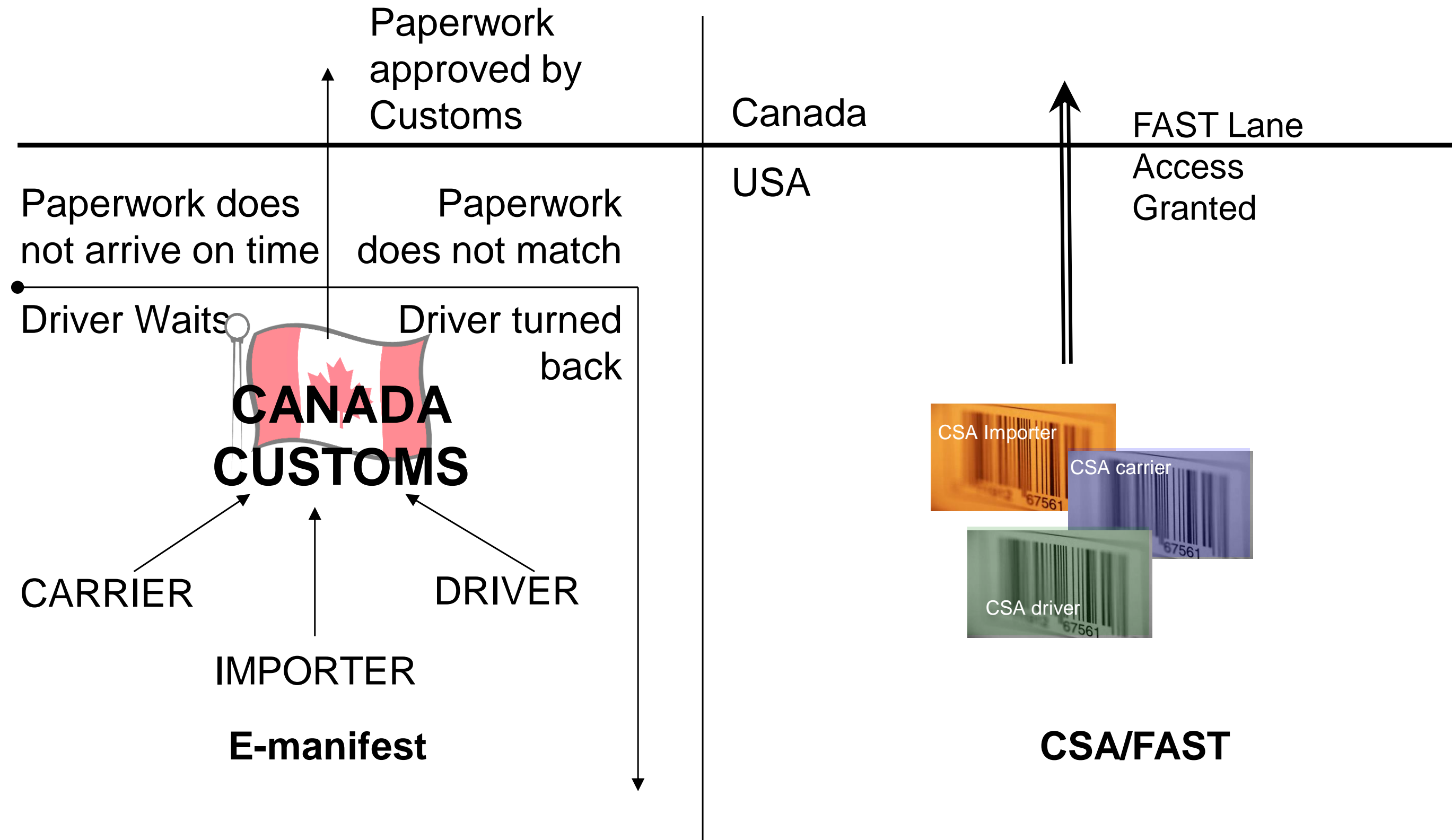


Simplify the Shipping Process



Satisfied Canadian Consumer

# E-manifest and CSA Release Models



# ACCOUNTING PRACTICES IN CSA

Approved CSA importers are responsible for their self-assessment and for reporting related revenues to the CBSA.

- ✓ SOA form is eliminated
- ✓ Importer must submit a monthly revenue summary form (RSF) to report to the CBSA on revenue from the importation of commercial goods into Canada.
- ✓ This report includes the amounts related to the accounting for goods (B3's), adjustments (X-type B3's), refunds, drawbacks, interest, penalties, and other CBSA assessments
- ✓ CSA-approved importers then pay any duties and taxes owing at a financial institution

# POST VERIFICATION AUDITS IN CSA

- ✓ Examinations of shipments will be reduced for CSA members since their goods are approved as low risk

**However:**

- ✓ AMPS Penalty amounts are increased for non-compliance for CSA participants
- ✓ Any large infractions may cause the importer to lose its CSA approval and privileges (ie: contraband, drugs, etc ...)
- ✓ CSA participants periodically undergo a reassessment audit to ensure all agreements are being met and to ensure they are still eligible for the CSA program

# CURRENT FRONTIER CSA PARTICIPANTS

## Better Together

Introducing Newell Brands, a house of leading brands that's so much greater than the sum of its parts.



# FRONTIER

## Supply Chain Solutions Inc.

NEWELL INDUSTRIES HAS 3 CURRENT DIVISIONS UNDER CSA WITH FRONTIER

- RUBBERMAID
- SANFORD / ELMERS
- COLEMAN

NEWELL'S ULTIMATE PLAN IS TO BRING ALL OF THEIR DIVISIONS INTO CSA