

The Customs Duty and International Trade Course

September 21-23, 2009, Hilton Garden Inn, 2335 Pegasus Road N.E. , Calgary

November 23-25, 2009, Toronto Airport Marriott Hotel, 901 Dixon Road

The global economy is evolving more rapidly than ever, and nowhere is this more apparent than in the area of international trade.

At a time when customers are demanding seamless logistics processes and rapid shipments of goods from global suppliers, a continued focus on security and compliance has increased the importance of supply chain security and accountability. It's a definite challenge for businesses involved in the global marketplace.

Cross border trade remains a critical element in the Canadian economy. As rigorous new

Canadian and U.S. government procedures for importers, exporters, carriers, customs brokers and freight forwarders are being implemented, updated and changed, knowing and complying with all the requirements will be a key competitive advantage.

I.E.Canada's Customs Duty and International Trade Course is a practical tool providing importers and exporters with the day-to-day knowledge they need to navigate and succeed in the global trade arena. Our group of top trade and customs experts will outline the main rules that govern the international trade of goods and services and what

businesses must do to comply, as well as address the key programs used by importers and exporters. Conference participants will leave with the knowledge needed to assess the risks and exploit the opportunities in international trade agreements, including NAFTA, and the WTO thus strengthening their organizations' strategic decision making processes.

Give yourself the edge that comes from critical knowledge. Register today to guarantee your place at I.E.Canada's Customs Duty and International Trade Course.

Who Should Attend:

- Professionals who manage customs personnel or the customs function in their organization
- Traffic and customs personnel providing logistics services
- Professionals in CRA, CBSA and other government settings, with responsibilities for customs and trade matters
- Chartered accountants and other professional accountants who advise clients on customs and trade matters
- CFOs, controllers and other senior officers of organizations active in international trade
- Lawyers and advisors who counsel on customs and trade matters

Organizational Benefits:

The Customs Duty and International Trade Course provides your company with many strategic benefits, including:

- The ideal training environment for the advancement and development of your customs and trade specialists
- A great opportunity to extend your own in-house or in-firm training initiatives
- A comprehensive program that combines examination, analysis and interpretation of legislation and compliance rules
- Practical applications to effectively deal with every day trade and logistics issues

Why You Should Attend:

The Customs Duty and International Trade Course offers:

- A productive environment that emphasizes valuable interactions with other professionals from across North America
- Comprehensive course reference materials, including technical notations, cross references to legislation and publications, and many practical examples
- Valuable insight and practical advice on organizational processes and administrative issues relating to CRA and CBSA

Sponsored by:



Day 1—Monday, September 21 or November 23, 2009

Day One will provide an overview of the legal and regulatory procedures involved in importing goods into Canada. You will receive valuable insight into the importation, release and accounting of goods to be admitted into Canada, ensuring you have the knowledge you need to be compliant. You will examine current and future initiatives that could affect your business.

9:00 am **Customs Act, Customs Tariff and Regulations**

- to
- A detailed overview of the Customs Act
- 5:00 pm
- Customs tariff and regulations relating to the importation, release and accounting of goods including:
 - Documentation requirements
 - Release procedures
 - Accounting and payment of duty

Exports

- How conversant is your company with the new export regulations?
- What documentation is required? Manual (paper) or electronic?
- Records requirements—What is required? For how long?

Role of Other Government Departments

- Understanding import requirements and what type of permit is required
- Ramifications at time of release
- What documents are required to obtain permit
- Role of the Department of Foreign Affairs and International Trade Canada
- Quota allocation; what drives the tariff rate quotas

E-Manifest/Customs Self Assessments/Free and Secure Trade (CSA/FAST)

- What does the future hold?
- How will programs like PIP and C-TPAT affect businesses?
- Will advance-reporting time frames hold up my shipments?
- Supply chain strategies: CSA and its benefits
- The challenges of supply chain security programs
- What happens with current release systems?
- Must business invest in costly technology for the future?
- What is the role of service providers, carriers and brokers?

5:00 pm **Business After Five** Join the speakers and the course participants for an evening of conversation, networking and the sharing of challenges and solutions.

Meet The Facilitator Candace Sider, CCS— Manager, Regulatory Affairs—Canada, Livingston International Inc.

Candace is a Certified Customs Specialist and licensed customs broker after successfully completing the Canadian Society of Customs Brokers qualification exam. Candace has held Professional and Canadian Customs License status since 1986. During her tenure of 27 years with PBB Global Logistics, now part of Livingston International, she has held a variety of management positions, most recently Manager, Regulatory Affairs for Canada. In

this capacity Candace is responsible for ensuring that Regulatory Affairs interfaces with Canadian government entities to ensure that the dynamics of today's trade environment and policies are in tandem with the marketplace and implement "best practices".

Candace brings a unique perspective as it pertains to customs and global trade in the post 9-11 environment and the importance of building a compliance strategy in order to navigate the sea of regulations. Globalization has led to unprecedented complexities in

International Trade and Candace's thorough knowledge of customs regulations and procedures has made her a frequent speaker at national and international conferences and seminars on the subject of trade facilitation and cross border strategies.

Candace is a member of the Professional Pricing Society and holds a certification in pricing. She is also the Chair of the board of the Canadian Society of Customs Brokers and participates on a number of consultative committees which address trade facilitation.

Day 2—Tuesday, September 22 or November 24, 2009

Day Two will focus on core customs accounting competency and provide you with a basic understanding of the requirements necessary to properly account for imported goods with customs.

9:00 am **Classification:** The principals of tariff classification

- What is the correct tariff classification of my proposed imports?
- A review of legal notes, explanatory notes, general rules of interpretation & general research tools
- Real life case study application exercise

5:00 pm

Value for Duty (Focus on Transaction Value)

- What is the correct value for duty and how do I report it?
- The basics of transaction value—The price paid or payable, sale for export additions to customs value, deductions from the customs value, related party issues, general research tools
- Case study to enable you to link principals learned in this module to practical application

Origin (Focus on NAFTA)

- Rules of Origin
- Regional value content and *de minimus* rules
- Documentation, duty deferral, warehouse entry summaries
- Customs enforcement, penalties, customs audit guidelines
- Case study and research tools

Summary Accounting and Recordkeeping

- B3 example: Tying it all together or how to verify and/or prepare B3
- Case study: Review of a Customs coding form
 - Applying the principals to import documentation
 - Understanding the coding on the B3 form and how to spot common errors
- Classification coding, Valuation coding, Origin coding
- Tips and traps

Adjustments, Corrections and Audits

- What to do if you have a mistake or opportunity?
- What to expect if you are audited?
- Basic importer requirements to self correct where there is reason to believe that there is an error in classification, value or origin
- Current single and multi-program CRA audits underway
- A critical review of Section 32.2 of the Customs Act
- What is Reason to Believe? When do I self-correct? What is the time period that I am subject to correction? What if I overpaid?
- Customs audit components
 - Review of the single programme audits
 - The customs assessment review audits
 - What to expect and how to prepare

U.S. Customs Basics

- Many Canadian businesses act as the U.S. importer of record when delivering goods to the U.S. This session will provide you with a basic understanding of U.S. Customs requirements and how they apply to those located outside the U.S.
- Overview of the contract with customs—Know the bond conditions to import
- Reasonable care: what is it and why is it important?
- Related party issues, transfer pricing and customs
- Overview of Internal Revenue Code Section 1059 (a) and Regulations
- Prior disclosures

5:00 pm End of Day Two

Meet The Facilitator

**Jaime Seidner, CCS, Sr. Consultant,
Fraser Milner Casgrain LLP**

With over 20 years of Government and consulting experience, Jaime joins the National Commodity & Sales Tax Group of the law firm

Fraser Milner Casgrain LLP as a Senior Customs Consultant in their Toronto Office. Jaime joins Fraser Milner Casgrain from a position as the National Practice Leader of the Canadian Customs consulting practice of a global freight

forwarder for the past three years. Prior to his role in the customs brokerage and freight forwarding industry, Jaime was with the customs and tax group of a “big four” accounting firm in both the U.S. and Canada where he led the

Meet The Facilitator (con'd)

**Jaime Seidner, CCS, Sr. Consultant,
Fraser Milner Casgrain LLP**

customs consulting practice for the Northeast region of the U.S. from the Boston office. Prior to his time spent in his US role, he spent eight years in the Toronto office managing a team of consultants. Before entering the consulting world, Jaime was employed in various government capacities including positions with Canada Customs where he worked as a senior commercial customs inspector, an import commodity specialist and a headquarters project officer on the Customs Accounting Team. Other government positions held included positions as a tax enquiries officer with the Excise branch concerning matters related to the Federal Goods and Services Tax (GST) and Excise duties and taxes, stints with the Privy Council Office in Ottawa and an assignment with the Australian Department of Foreign Affairs and Trade at their Embassy in Paris, France.

Jaime specializes in customs compliance planning and duty saving strategies. In addition, he provides support on the Customs impact to matters concerning accounting, transfer pricing and taxation (both

direct and indirect). Jaime also consults extensively on Canadian non-resident importer issues in relation to both the associated Customs and import (GST) issues. In addition to his vast experience in Canada, Jaime has worked on a wide range of customs projects in the United States, Mexico, Latin America, Europe, Australia and Asia. Jaime has been involved with setting up Foreign Trade Zones in the United States and has been an active member of both the American Association of Exporters and Importers and the National Association of Foreign Trade Zones. Jaime frequently speaks and writes on customs issues and received an award from the U.S. Department of Commerce in recognition of his support for Canada-U.S. trade. Jaime has, in the past, written a regular column for the Canadian Institute of Chartered Accountants entitled "Customs Practice Notes" and is a lead instructor on Customs for the Canadian Association of Importers and Exporters (IE Canada). Jaime has also been a lead instructor on NAFTA and Canadian Customs for the former World Trade Institute of Pace University of New York. He has presented on Customs to the State Bar Associations of Michigan and Oregon, The International Fiscal Association of Boston,

The Tax Executives Institute of Toronto, Montreal and Milwaukee, the Canadian Institute of Chartered Accountants and the Committee on International Tax Education in Chicago. Jaime has also been selected, on occasion, to provide advice to the Government of Canada on Customs matters including border contingency planning matters and the Customs Appeals redesign.

Jaime is a licensed US customs broker and maintains "Qualified Customs Broker" status in Canada. Jaime is also a Certified Customs Specialist. In addition, Jaime is a member of the Institute of Internal Auditors, The Canadian Tax Foundation, The International Fiscal Association and is member of the Canadian Association of Importers and Exporters. Jaime previously served on the board of directors of the association and also held executive positions on both the Security Committee and the Customs & Legislation Committee. Jaime is a Cum Laude graduate of the University of Ottawa with a bachelor of Social Sciences degree in Political Science and also attended the University of Paris, La Sorbonne, in Paris France where he received a degree in French. Jaime is fluent in both French and English.

Day 3 — Wednesday, September 23 or November 25, 2009

Day Three consists of a practical review of the increasingly complex legal environment in which Canadian companies are conducting international business. Topics covered will include the legal

means of challenging aggressive customs officers, protecting your interests when your product is subject to anti-dumping, countervail and safeguard measures, complying with export and import controls and

trade embargoes, and using the mechanisms available in international trade and investment agreements to protect your market and trade interests.

9:00 am
to
5:00 pm

Customs Enforcement, Penalties and Appeals

- The measures available to CBSA to enforce Canadian customs law
- The steps to be taken in challenging CBSA's actions
- CBSA's reassessments under the Customs Act
 - Creating winning strategies for customs audits and appeals
- CBSA's administrative monetary penalty system (AMPS)
- Dealing with seizures, ascertained forfeitures and other penalties under the Customs Act
- Using the appeal mechanisms available to importers subject to any CBSA enforcement action
 - CBSA Appeals
 - Canadian International Trade Tribunal
 - Federal Court
- Avoiding penalties by making voluntary disclosures

Trade Remedies

- An overview of Canada's trade remedies from the perspective of domestic producers, exporters, importers and end-users of goods subject to trade remedy actions

Day 3—September 23 or November 25, 2009, continued

Trade Remedies, continued

- The use of anti-dumping, countervail, and safeguard measures by Canadian producers to protect their domestic market
- Assessing when conditions are conducive to the bringing of a complaint
- The steps you can take to protect your company's interests as the investigation and inquiry proceeds
- The different roles of CBSA and the Canadian International Trade Tribunal (CITT) in the process
- Critical steps in CBSA's dumping and subsidization determinations and CITT's injury inquiry and hearing process
- CITT's safeguard mechanism specific to goods from China
- Seeking review of trade remedy decisions in the Federal Court, by NAFTA Binational panels, or at the World Trade Organization
- How to deal with goods that are subject to an ongoing trade remedy finding

Import and Export Controls and Trade Embargos

- Reviewing and reconsidering your sourcing and supply policies in light of the import, export and transaction controls applied by the Canadian government and administered by both CBSA and the Department of Foreign Affairs and International Trade (DFAIT)
- Dealing with goods and technology on the Export and Import Control Lists - the DFAIT permit process
- DFAIT's trade embargo rules targeting transactions with rogue countries and organizations
- Specific Canadian requirements for the export of U.S. origin goods and goods containing U.S. components
- Tips and traps in addressing trade controls and developing internal compliance systems
- Potential red flags when dealing with customers or suppliers
- Cuban transactions and conflicts between U.S. law which forbids trade with Cuba and Canadian law which prohibits compliance with the U.S. trade embargo of Cuba

International Trade and Investment Agreements

- Taking advantage of the benefits of international trade and investment agreements, including:
 - Reduction of tariffs
 - Improved export market access
 - Disciplines on the use of technical barriers to trade
 - Disciplines on the use of sanitary and phytosanitary measures
 - Customs valuation and rules of origin
 - Liberalization of trade in services
 - Protection of intellectual property
 - Accessing government procurements
 - Protection of foreign direct investment
- Protecting your organization from the negative impacts of these agreements
- Using these agreements to address offensive measures taken by CBSA and other government agencies
- Key elements of these agreements that are of critical importance to Canadian importers and exporters
- How you can participate in the trade agreement negotiation and dispute settlement process
- The basic trade obligations and the dispute mechanisms under NAFTA and the WTO
- Right of private investors to sue governments that violate their investment obligations under NAFTA Chapter 11 and Canada's foreign investment protection agreements
- Ongoing investment and trade disputes of particular interest to Canadian importers and exporters
- Preparing for retaliatory duties when trade disputes can't be settled
- Update on further liberalization of trade under the WTO, and ongoing negotiations of agreements with the European Union, China, India, South Korea, and others.

Meet The Facilitator

John W. Boscaroli, Partner, McCarthy Tétrault LLP, Canada

John W. Boscaroli is head of McCarthy Tétrault LLP's International Trade and Investment Law Group and a partner in the Litigation Group. He is recognized as a leader in the field of international trade law in numerous legal directories, including *Chambers Global*, *Lexpert*, *Euromoney's Guide to the World's Leading International Trade Lawyers*, and *The Best Lawyers*

in Canada. John is ranked among the top 25 international trade lawyers in the world by *Expert Guides to the World's Leading Lawyers – Best of the Best*.

He advises both private and public sector clients on the application of international trade and investment protection agreements, including the North American Free Trade Agreement, the agreements of the World Trade Organization, bilateral investment treaties, and regional and sectoral trade agreements. His

practice also focuses on other international trade matters, including all customs tariff and enforcement issues, export and import controls, trade embargoes, economic sanctions and anti-boycott rules, defence controls, national security measures, anti-dumping, countervail and safeguard measures, anti-corruption, and government procurement. In addition to advising his clients on strategic planning and compliance, he regularly appears before panels,

Meet The Facilitator (con'd)
John W. Boscariol, Partner,
McCarthy Tétrault LLP, Canada

courts, and tribunals in disputes related to all of these trade and investment matters. John advises foreign and domestic clients across a wide range of sectors and industries impacted by international trade and investment measures, including financial services, energy, natural resources, mining, oil and gas, pharmaceuticals, clothing and apparel, manufacturing, technology and licensing, software, transportation, food, beverage and other consumer products, biotechnology, public-private partnerships and infrastructure.

He has published papers and articles on current trade and investment issues in various business and legal journals and is regularly invited to speak at national and international conferences and seminars on these matters.

John is Chair of the Ontario Bar Association International Law Section and is active in the leadership of the American Bar Association Section of International Law as Co-Chair of the Canada Committee, Vice-Chair of the Export Controls and Economic Sanctions Committee, and Liaison to the Canadian Bar Association and the Ontario Bar Association. He is immediate Past Chair of the Canadian Bar Association's

International Trade and Investment Committee. He is also a member of the Canadian Association of Importers and Exporters' Customs and Legislation Committee and Export Committee, the Canadian Council for the Americas, the Board of Trade of Metropolitan Toronto, and the Royal Canadian Military Institute.

He received his B.Comm. from the University of Toronto in 1990. He received his LLB from the Faculty of Law at the University of Toronto and was called to the Ontario bar in 1995. In 1998, he received his LLM (International Trade and Competition Law) from the Osgoode Hall Law School.

How to Register

Telephone: 416-595-5333 ext. 37 *To register by phone, please have credit card ready.*
 Fax: 416-595-8226
 Mail: I.E.Canada, 160 Eglinton Ave. East, Suite 300, Toronto, ON M4P 3B5
 Online: www.iecanadaregistration.com

Company Name

Name

Title

E-mail

Mailing Address

City

Province/State

Postal Code

Telephone ()

Fax ()

Three Day	Member	\$1,395	Two Day	Member	\$1,190	One Day	Member	\$595
Package	Non-member	\$1,595	Package	Non-member	\$1,390	Package	Non-member	\$695

Calgary: Three Day Package Sept. 21 Sept. 22 Sept. 23 Sept. 21 & 22 Sept. 22 & 23 Sept. 21 & 23

Toronto: Three Day Package Nov. 23 Nov. 24 Nov. 25 Nov. 23 & 24 Nov. 24 & 25 Nov. 23 & 25

Payment Method (All prices + GST)

Invoice me (I.E.Canada members only)

Please charge to my credit card

VISA

MasterCard

Amex

Credit Card Number

Expiry

Signature

Subtotal \$ _____

5% GST \$ _____

Total \$ _____

GST#R100766146

Cancellation / Substitution Policy:
Cancellations must be received in writing by email to conference@iecanada.com or by fax to 416-595-8226. For cancellations two weeks or more before the course, there will be a \$100 charge for administration. Less than two weeks prior to the course, **cancellations will not be accepted; however substitutions are always welcome.**

Accommodations: Calgary— Discounted rate at \$149 until September 7, 2009. Call 403-717-0155 and book under code CAIE.

Toronto— Discounted rate at \$169 until October 26, 2009. Call the hotel at 800-905-2811 and book under I.E.Canada/Canadian Association of Importers and Exporters.

After these dates, room rates will be based on availability.