



# Beyond the Border Action Plan Border Fees Inventories

## Introduction

On December 7th, 2011, the United States (U.S.) and Canada announced the *Beyond the Border Action Plan: A Shared Vision for Perimeter Security and Economic Competitiveness*.

In the Action Plan, both countries recognized that the free flow of goods and services between Canada and the U.S. creates significant mutual economic benefits. In 2010 alone, bilateral trade between the countries reached \$500 billion with the value of total imports into Canada from the U.S. reported as approximately \$203 billion and the total value of imports to the U.S. from Canada reported at approximately \$298 billion.<sup>1</sup> A number of commitments related to trade facilitation, economic growth, and jobs address this important trade relationship. One such commitment is to “bring greater public transparency and accountability to the application of border fees and charges, with a view to reducing costs to business and promoting trade competitiveness.”

As a first step towards fulfilling this commitment, the governments of the United States and Canada have each developed inventories of mandatory, trade-related fees charged by either federal government on the movement of goods across the Canada-U.S. border. To establish a common scope for both the inventories, both countries used the following criteria:

The inventories include fees

- applied on a per-entry basis on goods imported into the country;
- mandatory to the entry of goods into the country, regardless of when or where the fee is collected;
- established by legal authority; and
- administered by a department or agency of either federal government.

The inventories exclude

- fees not related to the movement of goods;
- fees applied to people as service providers, people as travellers, or people for immigration purposes;
- fines, penalties, customs duties, tariff rate quotas, or excise taxes;
- fees collected by a provincial, territorial, state, or municipal order of government;
- fees collected by private entities (such as brokerage or offloading fees);
- non-transactional fees (such as annual license or warehouse fees);
- fees from which either party is exempt under trade agreements (such as NAFTA); or
- voluntary fees (such as fees paid to enroll in trusted trader programs).

The inventories represent a snapshot of border fees in Canada and the U.S. during each country’s 2010-11 fiscal period.<sup>ii</sup> For each fee, the inventories outline the purpose and legal basis of the fee, how it is collected, how much is collected, its intended use, and the rationale for collection at the border.

In 2010-11, a total of \$34.2<sup>iii</sup> million in border fees was collected by the Government of Canada from Canada-U.S. border transactions. This amount represented 0.02% of the value of goods imported to Canada from the U.S. in 2010. The Government of the United States collected \$230.2 million in border fees from Canada-U.S. border transactions. This amount represented 0.08% of the value of goods imported from Canada to the U.S.

The largest single category of fees in both of the inventories is related to agricultural goods. In 2010-11, agricultural related fees accounted for 9.5% of Canadian border fees collected from Canada-U.S. border transactions. This amount represented 0.07% of the total value of agricultural goods imported to Canada from the U.S. In addition, 15.6% of U.S. border fees collected came from fees related to agricultural goods. This amount represented 0.6% of the value of agricultural goods imported from Canada to the U.S. A summary of Canada-U.S. imports and border fees collected in 2010-11 is provided in Table 1.

**Table 1: Canada-U.S. Imports and Border Fee Collections**

	<b>CANADA</b>	<b>UNITED STATES</b>
Total Imports (2010) <sup>iv</sup>	\$203,344,000,000	\$298,645,800,000
Fees Applied (fiscal period 2010-11)	\$34,191,797	\$230,200,384
Fees as a Percentage of Imports (%)	0.017%	0.077%
Agricultural Imports (2010)	\$4,424,736,000	\$5,953,547,000
Agricultural Fees Applied (fiscal period 2010-11)	\$3,270,140	\$35,996,558
Fees Related to Agriculture as a Percentage of Agricultural Imports (%)	0.074%	0.605%
Non-Agricultural Imports (2010)	\$198,919,264,000	\$292,692,253,000
Non-Agricultural Fees Applied (fiscal period 2010-11)	\$30,921,657	\$194,203,826
Non-Agricultural Fees as a Percentage of Non-Agricultural Imports (%)	0.016%	0.066%

**Next Steps**

The governments of the United States and Canada are now moving forward with the next phase of this Beyond the Border Action Plan initiative: commissioning a third party contractor to conduct an economic impact assessment of border fees and then publishing a joint report on border fees. It is expected that this work will be completed by spring 2014.

## Canadian Inventory

Fee Name	Legal Authority	Fee Rate/Method Of Payment	Total Collected (2010/11) <sup>1</sup>	
			ALL TRANSACTIONS (Including Canada-U.S.) <sup>2</sup>	CANADA-U.S. TRANSACTIONS <sup>3</sup>
<p><b>The Registrar of Imported Vehicles (RIV)</b> collects the following fee on behalf of <b>Transport Canada</b> for the purpose of full cost recovery for services provided in the registration, inspection and certification of vehicles purchased at the retail level in the United States and certified to be compliant with Canada Motor Vehicle Safety Standards.</p>				
<p><b>Vehicles</b> import fee (for vehicles purchased at the retail level in the United States)</p>	<p><a href="#">Motor Vehicle Safety Act</a> Section 7(2); <a href="#">Motor Vehicle Safety Regulations</a>, Section 12 <a href="#">CBSA Memorandum D19-12-1</a> (Policy on Importing a Vehicle); <a href="#">Registrar of Imported Vehicles</a></p>	<p><b>\$195/vehicle</b> and <b>\$70/vehicle</b> for parts, due to the Registrar of Imported Vehicles prior to inspection by the Registrar.</p>	<p><b>\$30,292,860</b> (vehicles) and <b>\$175,910</b> (parts)</p>	<p><b>\$30,292,860</b> (vehicles) and <b>\$175,910</b> (parts) <sup>4</sup></p>
<p><b>Canadian Food Inspection Agency (CFIA)</b> collects the following fees for the purpose of full or partial cost recovery for services provided (i.e. document review and product inspection) in the importation of animal, plant, agriculture and related products. <sup>5</sup></p>				
<p><b>Meat products</b> import inspection fee</p>	<p><a href="#">Meat Inspection Act</a>, Sections 9.2 and 20(m); <a href="#">Meat Inspection Regulations</a>, Section 3.6; <a href="#">CFIA Import Policy</a>, Meat and Poultry; <a href="#">CFIA Fees Notice</a>, Part 10: Item 5</p>	<p><b>\$68/shipment</b>, due upon receipt of a CFIA invoice. Shipments from the U.S. for sample or evaluation purposes weighing less than 100kg are exempt.</p>	<p><b>\$3,778,692</b></p>	<p><b>\$1,520,539</b> <sup>6</sup></p>
<p><b>Processed products</b> import declaration verification fee (Processed products are defined as fruits and vegetables that canned, cooked, frozen, concentrated, pickled or otherwise prepared to assure their preservation in transport, distribution and storage. Processed products do not include fruit spreads, dried fruits or vegetables packed in oil)</p>	<p><a href="#">Canada Agriculture Products Act</a>, Sections 17, 21, and 32(p); <a href="#">Processed Products Regulations</a>, Section 66; <a href="#">CFIA Import Policy</a>, Processed products; <a href="#">CFIA Fees Notice</a>, Part 13: Item 4</p>	<p><b>\$14/shipment</b>, due upon receipt of a CFIA invoice.</p>	<p><b>\$926,590</b></p>	<p><b>\$563,885</b> <sup>7</sup></p>

Fee Name	Legal Authority	Fee Rate/Method Of Payment	Total Collected (2010/11)	
			ALL TRANSACTIONS (Including Canada-U.S.)	CANADA-U.S. TRANSACTIONS
<b>Dairy products</b> import declaration verification fee	<a href="#">Canada Agriculture Products Act</a> , Sections 17, 21, and 32(p); <a href="#">Dairy Products Regulations</a> , Section 26.1; <a href="#">CFIA Import Policy</a> , Dairy Products; <a href="#">CFIA Fees Notice</a> , Part 1: Item 4 (a-e)	<b>\$44</b> /shipment + an incremental charge based on weight, due upon receipt of a CFIA invoice.	<b>\$463,559</b>	<b>\$191,913</b> <sup>7</sup>
<b>Health of animals</b> import permit fee	<a href="#">Health of Animals Act</a> , Section 16 & 60; <a href="#">Health of Animals Regulations</a> , Sections 12 and 40; <a href="#">CFIA Import Policy</a> , Terrestrial Animals; <a href="#">CFIA Fees Notice</a> , Part 11: Item 1, 2 (b) (i, ii), 3	<b>\$35</b> /single use and <b>\$60</b> /multiple uses of permit, due when the service is requested. In addition to these fees, there are also Environmental Assessment Fees ( <b>\$150</b> /assessment) and Risk Assessment Fees ( <b>\$1000</b> /single use and <b>\$1250</b> /multiple uses).	<b>\$446,390</b>	<b>\$340,144</b> <sup>7</sup>
<b>Plants</b> import permit fee	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 2 (1) (a-c)	<b>\$15 - \$250</b> depending on whether a pest risk assessment is required and if no import permit has ever been delivered in respect of such thing originating from that country or part of that country. Payment is due at the time the application for issuance of a permit is submitted.	<b>\$139,810</b>	<b>\$65,151</b> <sup>7</sup>
<b>Import Inspection fee</b> applied where inspection is required on a specific commodity, and no specific fee exists (Relates to commodities listed in subsection 1 of item 4 of part 12 of the CFIA Fees Notice, directed to a facility designated under section 19 of the Plant Protection Act, as required by a Notice to Importer issued under Plant Protection Regulation 40 (3))	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4	<b>\$13</b> /lot and <b>\$65</b> maximum per destination per day.	<b>\$108,615</b>	<b>\$50,614</b> <sup>7</sup>

Fee Name	Legal Authority	Fee Rate/Method Of Payment	Total Collected (2010/11)	
			ALL TRANSACTIONS (Including Canada-U.S.)	CANADA-U.S. TRANSACTIONS
<b>Eggs</b> import inspection fee	<a href="#">Canada Agriculture Products Act</a> , Sections 17, 21, and 32(p); <a href="#">Eggs Regulations</a> , Section 31 & 32; <a href="#">CFIA Import Policy</a> , Eggs; <a href="#">CFIA Fees Notice</a> , Part 2: Item 4 (1) Or Part 2: Item 4 (2)	<b>\$104</b> /shipment or <b>\$28</b> /shipment if conducted at a registered egg station and due upon receipt of a CFIA invoice.	<b>\$56,056</b>	<b>Not Available</b> <sup>8</sup>
<b>Seeds</b> import services fee	<a href="#">Seeds Act</a> , Section 4(h); <a href="#">Seeds Regulations</a> , Section 40; <a href="#">CFIA Import Policy</a> , Seeds; <a href="#">CFIA Fees Notice</a> , Part 14: Item 3 (1) (a), (b)	<b>\$15</b> /shipment + <b>\$0.01</b> /kg for shipments over 1500 kg, due upon receipt of a CFIA invoice.	<b>\$49,014</b>	
<b>Processed eggs</b> import inspection fee	<a href="#">Canada Agriculture Products Act</a> , Sections 17, 21, and 32(p); <a href="#">Processed Egg Regulations</a> , Section 21 to 23; <a href="#">CFIA Import Policy</a> , Eggs; <a href="#">CFIA Fees Notice</a> , Part 3: Item 3 (a), (b), (c) (i, iii)	<b>\$18 - \$65</b> /shipment, due upon receipt of a CFIA invoice.	<b>\$12,852</b>	
<b>Honey</b> import declaration fee	<a href="#">Canada Agriculture Products Act</a> , Sections 17, 21, and 32(p); <a href="#">Honey Regulations</a> , Section 47 (1.1); <a href="#">CFIA Import Policy</a> , Honey; <a href="#">CFIA Fees Notice</a> , Part 7: Item 2	<b>\$5</b> /shipment or <b>\$0.01</b> /kg depending on whichever is greater, due upon receipt of a CFIA invoice. Shipments weighing less than 20 kg are exempt.	<b>\$10,783</b>	
<b>Blueberry containers</b> import inspection fee	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4	<b>\$63</b> /lot up to a maximum of <b>\$315</b> /per destination per day.	<b>\$63</b>	
<b>Asian Gypsy Moth</b> vessel inspection fee	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4	<b>\$500</b> for a certified vessel, where an inspection is carried out to detect the presence of Asian Gypsy Moth. For a non-certified vessel, an additional charge of <b>\$86</b> /hour applies.	<b>\$5,000</b>	<b>Not Available</b> <sup>9</sup>

Fee Name	Legal Authority	Fee Rate/Method Of Payment	Total Collected (2010/11)		
			ALL TRANSACTIONS (Including Canada-U.S.)	CANADA-U.S. TRANSACTIONS	
<p><b>Canadian Food Inspection Agency (CFIA) and Canada Border Services Agency (CBSA) collect the following fees for the purpose of full or partial cost recovery for services provided (i.e. document review and product inspection) in the importation of animal, plant, agriculture and related products.</b> <sup>10</sup></p>					
Fresh fruits and vegetables import inspection fee (where the lot consists of more than 250 boxes or bags)	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Fresh Fruits and Vegetables; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4 (1) (h), subject to (4)	\$48/lot up to a maximum of \$240/destination per day (individual lot fee x 5), due upon receipt of a CFIA invoice.	\$774,288 (CFIA)	\$0 <sup>11, 12</sup> (CBSA) <sup>13</sup>	\$0 <sup>14</sup>
Import inspection fee on <b>root crops, potatoes</b> (grown in the continental United States) and <b>fresh fruits and vegetables</b> (where the lot consists of not more than 250 boxes or bags)	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Fresh Fruits and Vegetables; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4 (1) (d), subject to (4)	\$28/lot up to a maximum of \$140/destination per day (individual lot fee x 5), due upon receipt of a CFIA invoice.	\$766,528 (CFIA)		
Import inspection fee on <b>services provided in respect of a lot where the customs transaction value of a lot of a thing is less than \$1,600</b>	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4 (3), subject to (4)	\$13/lot up to a maximum of \$65/destination per day (individual lot fee x 5), due upon receipt of a CFIA invoice. A fee is not applied if that lot enters Canada by mail or courier and has a customs transaction value of not more than \$100.	\$334,139 (CFIA)	\$104,748 <sup>11, 12</sup> (CBSA) <sup>13</sup>	\$729,807 <sup>7</sup>
Import inspection fee on <b>bulbs, nursery stock, grape stock and fruit trees, ornamental and small fruit plants</b> (grown in the continental United States), and <b>forest products</b> (including cut Christmas trees, foliage, logs, firewood, lumber and bark products such as mulch)	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4 (1) (f), subject to (4)	\$38/lot up to a maximum of \$190/destination per day (individual lot fee x 5), due upon receipt of a CFIA invoice.	\$283,480 (CFIA)		

Fee Name	Legal Authority	Fee Rate/Method Of Payment	Total Collected (2010/11)		
			ALL TRANSACTIONS (Including Canada-U.S.)		CANADA-U.S. TRANSACTIONS
Import inspection fee on <b>cut flowers, peat, soil, used containers other than used blueberry containers, nuts, sod, rocks, herbs, spices, hay and straw, greenhouse plant material, including flowering plants and vegetable and herbaceous transplants, and cargo containers</b> (where the inspection is carried out to detect the presence of pests other than the Asian Gypsy Moth)	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4 (1) (c), subject to (4)	<b>\$18</b> /lot up to a maximum of <b>\$90</b> /destination per day (individual lot fee x 5), due upon receipt of a CFIA invoice.	<b>\$251,154</b> (CFIA)	<i>Continued from previous page</i>	<i>Continued from previous page</i>
Import inspection fee on <b>aquatic plants and biological consignments, seeds of fruit trees, trees, shrubs and field crops, and grain and grain products</b>	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4 (1) (a), subject to (4)	<b>\$13</b> /lot up to a maximum of <b>\$65</b> /destination per day (individual lot fee x 5), due upon receipt of a CFIA invoice.	<b>\$166,686</b> (CFIA)		
<b>Agricultural and construction equipment, conveyances, tires and bags</b> import inspection fee	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4 (1) (g), subject to (4)	<b>\$43</b> /lot up to a maximum of <b>\$215</b> /destination per day (individual lot fee x 5), due upon receipt of a CFIA invoice.	<b>\$86</b> (CFIA)	<b>\$220,332</b> <sup>11, 12</sup> (CBSA) <sup>13</sup>	<b>\$165,314</b> <sup>15</sup>
<b>Animal products and by-products</b> import inspection fee	<a href="#">Health of Animals Act</a> , Section 16 & 60; <a href="#">Health of Animals Regulations</a> , Sections 12 and 40; <a href="#">CFIA Import Policy</a> , Terrestrial Animals; <a href="#">CFIA Fees Notice</a> , Part 11: Item 16 (1) (a), (b)	<b>\$14.95</b> /shipment that is inspected under the Agricultural Pre-arrival Review System (PARS) and <b>\$25.25</b> for any other shipment (non-PARS), due at the time the animal inspection is requested. <a href="#">CBSA outlines exemptions to this fee.</a>	<b>\$77,482</b> (CFIA)	<b>\$36,120</b> <sup>11, 12</sup> (CBSA) <sup>13</sup>	<b>Not Available</b> <sup>8</sup>

Fee Name	Legal Authority	Fee Rate/Method Of Payment	Total Collected (2010/11)		
			ALL TRANSACTIONS (Including Canada-U.S.)		CANADA-U.S. TRANSACTIONS
Horses (equine) import inspection fee	<a href="#">Health of Animals Act</a> , Section 16 & 60; <a href="#">Health of Animals Regulations</a> , Sections 12 and 40; <a href="#">CFIA Import Policy</a> , Terrestrial Animals; <a href="#">CFIA Fees Notice</a> , Part 11: Item 14 (1) (k) (i)	\$25/equine imported from the United States of America (except for immediate slaughter), due at the time the animal inspection is requested.	\$44,825 (CFIA)	<i>Continued from previous page</i>	<i>Continued from previous page</i>
Live animals, animal products & by-products, semen & embryos import inspection fee	<a href="#">Health of Animals Act</a> , Section 16 & 60; <a href="#">Health of Animals Regulations</a> , Sections 12 and 40; <a href="#">CFIA Import Policy</a> , Terrestrial Animals; <a href="#">CFIA Fees Notice</a> , Part 11: Item 13	\$17.50/import document review, due at the time the animal inspection is requested.	\$38,168 (CFIA)		
Dogs, cats or ferrets import inspection fee	<a href="#">Health of Animals Act</a> , Section 16 & 60; <a href="#">Health of Animals Regulations</a> , Sections 12 and 40; <a href="#">CFIA Import Policy</a> , Terrestrial Animals; <a href="#">CFIA Fees Notice</a> , Part 11: Item 14 (1) (c) (i), (d) (i, ii)	\$30-\$35 for first animal in the shipment, depending on end use, and \$5 for each additional animal depending on end use.	\$20,750 (CFIA)		
Other animals, hatching eggs import inspection fee	<a href="#">Health of Animals Act</a> , Section 16 & 60; <a href="#">Health of Animals Regulations</a> , Sections 12 and 40; <a href="#">CFIA Import Policy</a> , Terrestrial Animals; <a href="#">CFIA Fees Notice</a> , Part 11: Item 14 (1) (l), (m) (i, ii)	\$35 for the first animal or hatching egg in the shipment and \$6 for each additional animal or hatching egg in the shipment, due at the time the animal inspection is requested.	\$20,364 (CFIA)		
Restricted feeder cattle import inspection fee (on cattle more than 14 days old)	<a href="#">Health of Animals Act</a> , Section 16 & 60; <a href="#">Health of Animals Regulations</a> , Sections 12 and 40; <a href="#">CFIA Import Policy</a> , Terrestrial Animals; <a href="#">CFIA Fees Notice</a> , Part 11: Item 14 (1) (h) (i) (A, B)	\$24 for the first animal and \$1.45 for each additional animal, due at the time the animal inspection is requested.	\$16,844 (CFIA)		



Fee Name	Legal Authority	Fee Rate/Method Of Payment	Total Collected (2010/11)		
			ALL TRANSACTIONS (Including Canada-U.S.)	CANADA-U.S. TRANSACTIONS	
<b>Animal semen</b> import inspection fee	<a href="#">Health of Animals Act</a> , Section 16 & 60; <a href="#">Health of Animals Regulations</a> , Sections 12 and 40; <a href="#">CFIA Import Policy</a> , Terrestrial Animals; <a href="#">CFIA Fees Notice</a> , Part 11: Item 14 (1) (a)	<b>\$35</b> /shipment, due at the time the animal inspection is requested.	<b>\$15,330</b> (CFIA)	<i>Continued from previous page</i>	<i>Continued from previous page</i>
<b>Restricted feeder calves</b> import inspection fee (on calves less than 14 days old)	<a href="#">Health of Animals Act</a> , Section 16 & 60; <a href="#">Health of Animals Regulations</a> , Sections 12 and 40; <a href="#">CFIA Import Policy</a> , Terrestrial Animals; <a href="#">CFIA Fees Notice</a> , Part 11: Item 14 (1) (b)	<b>\$35</b> /import document review, due at the time the animal inspection is requested.	<b>\$10,395</b> (CFIA)		
<b>Dunnage</b> import inspection fee	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4 (1) (k), subject to (4)	<b>\$53</b> for each lot and for all modes up to a maximum of <b>\$265</b> /destination per day (individual lot fee x 5), due upon receipt of a CFIA invoice.	<b>\$2,491</b> (CFIA)		
<b>Embryos</b> import inspection fee	<a href="#">Health of Animals Act</a> , Section 16 & 60; <a href="#">Health of Animals Regulations</a> , Sections 12 and 40; <a href="#">CFIA Import Policy</a> , Terrestrial Animals; <a href="#">CFIA Fees Notice</a> , Part 11: Item 14 (1) (n) (i, ii)	<b>\$35</b> for embryos from the first dam-sire pair in the shipment and <b>\$4</b> for embryos from each additional dam-sire pair in the shipment, due at the time the animal inspection is requested.	<b>\$1,803</b> (CFIA)		
<b>Outdoor household articles</b> import inspection fee (including flower pots, garden tools and equipment)	<a href="#">Plant Protection Act</a> , Sections 7, 25 and 44 (a); <a href="#">Plant Protection Regulations</a> , Part II (Importation); <a href="#">CFIA Import Policy</a> , Plant and Plant Products; <a href="#">CFIA Fees Notice</a> , Part 12: Item 4 (1) (e), subject to (4)	<b>\$33</b> /lot up to a maximum of <b>\$165</b> /destination per day (individual lot fee x 5), due upon receipt of a CFIA invoice.	<b>\$198</b> (CFIA)		

Fee Name	Legal Authority	Fee Rate/Method Of Payment	Total Collected (2010/11)	
			ALL TRANSACTIONS (Including Canada-U.S.)	CANADA-U.S. TRANSACTIONS
<b>Natural Resources Canada (NRCan)</b> collects the following fees for the purpose of partial cost recovery for services provided in processing permits.				
<b>Explosives Type G-general</b> import permit fee	<a href="#">Explosives Act</a> , Sections 5(b), 9 and 10; <a href="#">Explosives Regulations</a> , Section 25.04, 25.05 and 31; <a href="#">CBSA Memorandum D19-6-1</a> (Policy on Explosives); <a href="#">UN Dangerous Goods List</a> ; <a href="#">List of Authorized Explosives</a> for Import into Canada; <a href="#">NRCan Import Permits</a>	<b>\$160</b> /general import permit, due to NRCan at the time of permit application.	<b>\$150,000</b> <sup>16</sup>	<b>\$95,660</b> <sup>17</sup>
<b>Explosives Type A-annual</b> import permit fee	<a href="#">Explosives Act</a> , Sections 5(b), 9 and 10; <a href="#">Explosives Regulations</a> , Section 25.04, 25.05 and 31; <a href="#">CBSA Memorandum D19-6-1</a> (Policy on Explosives); <a href="#">UN Dangerous Goods List</a> ; <a href="#">List of Authorized Explosives</a> for Import into Canada; <a href="#">NRCan Import Permits</a>	<b>\$160</b> plus <b>\$20</b> for each 1000 kg imported, subject to a maximum of <b>\$1,300</b> /year, calculated on the basis of a) the estimated maximum quantity to be imported during the year; and b) the quantity imported during the most recent year, for any subsequent application. Permit fee is due to NRCan at the time of permit application.		
<b>Department of Foreign Affairs, Trade and Development (DFATD)</b> collects the following fee the purpose of partial cost recovery for services provided in processing permits.				
<b>Firearms, related goods and ammunition</b> import permit fee	<a href="#">Exports and Imports Permit Act</a> ; <a href="#">CBSA Memorandum D19-13-2</a> (Policy on Importing and Exporting Firearms) <a href="#">Export and Import Permits and Certificates Fees Schedule</a> (Paragraph 3 (1) (a)): Fees for Import Permits	<b>\$15-\$31</b> /permit, due to DFATD at the time of permit application.	<b>\$50,000</b>	<b>Not Available</b> <sup>8</sup>

Fee Name	Legal Authority	Fee Rate/Method Of Payment	Total Collected (2010/11)	
			ALL TRANSACTIONS (Including Canada-U.S.)	CANADA-U.S. TRANSACTIONS
<b>Canada Post Corporation (CPC)</b> collects the following fee for the purpose of cost recovery to CPC for processing goods imported through the mail system that incurred duties and/or taxes.				
<b>Fees in respect of mail</b>	<a href="#">Customs Act</a> , Section 147; <a href="#">Fees in Respect of Mail Regulations</a> , Section 3 & 4; <a href="#">CBSA Memorandum D5-1-1</a> (Policy on International Mail)	<b>\$5</b> on international mail that attracts duties and or taxes. CPC collects the total amount owing at the time of delivery or at a CPC postal outlet on dutiable and/or taxable mail items.	<b>Not available</b> <sup>18</sup>	

<sup>i</sup> This data was drawn from Industry Canada (<http://www.ic.gc.ca/eic/site/tdo-dcd.nsf/eng/Home>) with imports during the 2010 calendar year calculated based on their country of origin.

<sup>ii</sup> The Canadian 2010/11 fiscal period began on April 1, 2010 and ended on March 31, 2011. The U.S. 2010/11 fiscal period began on October 1, 2010 and ended on September 30, 2011.

<sup>iii</sup> Figures have been rounded to the nearest decimal based on the detailed information in Table 1.

<sup>iv</sup> Whereas inventory data on total amounts collected was reported by the U.S. 2010/11 fiscal period, import data from Industry Canada was reported by the 2010 calendar year.

<sup>1</sup> Financial data for the total amount collected on border fees for fiscal period 2010/11 is listed in Canadian dollars. The Canadian fiscal period 2010/11 began on April 1, 2010 and ended on March 31, 2011.

<sup>2</sup> Unless otherwise indicated, total amounts collected were provided by departments and agencies involved in the collection of fees using operational data on the total amount collected.

<sup>3</sup> The total amounts collected for Canada-U.S. transactions have been calculated using operational data and/or estimated using trade data from the 2010 Canadian International Merchandise Trade Database.

<sup>4</sup> A separate total for Canada-U.S. transactions is not provided as the Vehicles Import Fee is collected by Transport Canada solely on the importation of vehicles purchased at the retail level in the United States.

<sup>5</sup> A number of other fees collected by the CFIA and detailed in the CFIA Fees Notice were excluded from the inventory based upon the criteria agreed to by Public Safety Canada and U.S. Customs and Border Protection and detailed in the introductory section above.

<sup>6</sup> This total was estimated using operational data provided by CFIA.

<sup>7</sup> This total was estimated using trade data from the 2010 Canadian International Merchandise Trade Database.

<sup>8</sup> The total amount collected on Canada-U.S. transactions is not provided for any fee where the total amount collected by a single agency on all transactions for fiscal period 2010/11, including Canada-U.S. transactions, was less than \$100,000.

<sup>9</sup> As the Asian Gypsy Moth is not present in the United States, any ship originating from the US is not inspected. Additionally, the total amount collected on Canada-U.S. transactions is not provided for any fee where the total amount collected by a single agency on all transactions for fiscal period 2010/11, including Canada-U.S. transactions, was less than \$100,000.

- <sup>10</sup> CBSA and CFIA each collect fees for CFIA inspections mandated under the *Canadian Food Inspection Agency Act*. CBSA has responsibility for initial import inspection services required under the *Canadian Food Inspection Agency Act* to the extent that sections under the Act are applicable at airports and other Canadian border points other than import service centres. CFIA has responsibility for the enforcement of CFIA Acts to the extent that fees apply within Canada at import service centres and away from points of entry at the Canadian border.
- <sup>11</sup> This total was estimated using 2011/12 CBSA operational data on the proportion of the 2010/11 revenue collected by CBSA for mandated CFIA inspections that fall within the scope of the inventory.
- <sup>12</sup> In 2010/11, the CBSA collected \$2,580,000 in fees related to the CFIA Fees Notice. The proportion of the revenue collected by the CBSA in 2010/11 for fees in the CFIA Fees Notice that can be attributed to fees that fall within the scope of the inventory, and to the specific categories within this inventory, has been estimated using 2011/12 CBSA operational data. Comparable operational data was not available for 2010/11. As such 2011/12 data has been used to estimate these proportions. Using 2011/12 operational data, it is estimated that only 14% (\$361,200) of the \$2,580,000 collected by the CBSA for fees related to the CFIA Fees Notice can be attributed to fees in this inventory. The majority of the fees (85%) detailed in the CFIA Fees Notice that are collected by the CBSA are for international waste inspections (CFIA Fees Notice Codes 1080, 1081, 1082, 1083, 1089, 1090 and 1091). These fees do not apply to U.S. carriers and as such do not meet the criteria of this inventory. The remainder of the \$2,580,000 amount (1%) relates to CFIA Fees Notice fees that do not meet the criteria for this inventory. This includes import inspection fees for dogs, cats or ferrets (CFIA Fees Notice Code 1036) and fees for compliance inspections (supervised destruction, washing/cleaning etc.) (CFIA Fees Notice Code 2726).
- <sup>13</sup> Operational information from the CBSA for fiscal period 2011/12 indicates that of the approximate proportion of fees collected by the CBSA on fees within the scope of the inventory is as follows: approximately 61% is for the import inspection fee on agricultural and construction equipment, conveyances, tires and bags (CFIA Fees Notice Code 2820); approximately 29% is for the import inspection fee on cut flowers, peat, soil, used containers other than used blueberry containers, nuts, sod, rocks, herbs, spices, hay and straw, greenhouse plant material, including flowering plants and vegetable and herbaceous transplants, and cargo containers (where the inspection is carried out to detect the presence of pests other than the Asian Gypsy Moth) (CFIA Fees Notice Code 2816); and approximately 10% is for the import inspection fees on animal products and by-products (CFIA Fees Notice Code 1079), restricted feeder calves (on calves less than 14 days old) (CFIA Fees Notice Code 1034), animal semen (CFIA Fees Notice Code 1033), dogs, cats or ferrets (CFIA Fees Notice Code 1037), and embryos (CFIA Fees Notice Code 1051). These proportions have been used to estimate the approximate total amount collected by the CBSA for fees in the CFIA Fees Notice that correspond to these respective categories.
- <sup>14</sup> Operational data provided by CFIA indicates that less than 0.01% of inspections performed by CFIA relate to Canada-U.S. transactions. As a result, no estimate is provided.
- <sup>15</sup> This total was estimated using operational data provided by CBSA and CFIA.
- <sup>16</sup> This total was estimated using operational data provided by NRCAN.
- <sup>17</sup> This total was estimated using operational data provided by NRCAN and trade data from the 2010 Canadian International Merchandise Trade Database.
- <sup>18</sup> Data on the total collected by the Canada Post Corporation on Fees in Respect of Mail, authorized under Section 147 of the *Customs Act*, has been excluded from the inventory due to commercial sensitivities.