



Canada Border
Services Agency

Agence des services
frontaliers du Canada

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MAY 7, 2019

APR 29 2019

Mr. Dennis R. Young
1330 Ravenswood Drive SE
Airdrie, AB T4A 0P8

Dear Mr. Young:

This request is in response to your *Access to Information Act* request.

The Canada Border Services Agency (CBSA) is committed to providing the highest level of client service and we would be pleased to assist you with any questions or concerns you may have regarding the handling of your request. You may contact Sandra Roberge at 343-291-6999 or by e-mail at Sandra.Roberge@cbsa-asfc.gc.ca, using our file number as a reference.

Please refer to the annex for information of the processing of your request.

Yours truly,

John Warner
Team Leader

Enclosure: (2)

Annex

Canada Border Services Agency File Number	A-2019-02372 / SROBE
Your Request Number	
Request Summary	<i>With reference to the records provided in response to request A-2017-06251 (records attached), Specifically, pages 58-63 provide statistics showing that between 2011 and 2016, 3,412 firearms were seized, with a value of \$1,604,320. I would like to obtain copies of records, reports, methodology, correspondence, memos, evaluations, audits, presentations, meeting minutes, directives, briefing notes, Advice to the Minister, talking points, policies and procedures showing how the Agency determines the valuation of the firearms they seize.</i>
Request Disposition	All disclosed
Link to the Access to Information Act	http://laws-lois.justice.gc.ca/eng/acts/A-1/
Comments	
Address	Access to Information and Privacy Division Place Vanier Tower A 333 North River Road, 14th floor Ottawa, ON K1A 0L8
<p>Should you be dissatisfied with the processing of this request, you may file a complaint within sixty days of receipt of this notice to the Information Commissioner of Canada by writing to:</p> <p>Office of the Information Commissioner of Canada 30 Victoria Street Gatineau, Québec K1A 1H3</p> <p>or:</p> <p>You may also use the following On-line Complaint link (E-Form): http://www.oic-ci.gc.ca/eng/lc-cj-lodge-complaint-deposer-plainte.aspx</p>	

ATIP Request #A-2019-02372

- Trade and Anti-dumping Programs Directorate has searched its records fully and confirms that there are no such records as the request suggests, dealing specifically with the valuation of firearms seized.
- The CBSA has issued a number of D-Memoranda dealing with valuation of goods; the D13 series has 43 memoranda which are all freely available and on the CBSA public web site under "Publications". None of these D-Memoranda specifically relate to the valuation of seized goods, or of seized firearms.
- In response to the Request as presented, the CBSA can only reiterate that the Customs Act (the Act) requires that a declaration of a value for duty (VFD) be made for all imported goods, including firearms, and that any imported goods are seized by a CBSA Officer, if the VFD has not been declared by the importer, the CBSA will determine the VFD based on the normally applicable methods, using the best information available, as outlined below:
 1. The primary basis of determining the VFD of imported goods into Canada is the transaction value method (section 48 of the Act), if the goods are sold for export to Canada, to a purchaser in Canada, and the price paid or payable for the goods can be determined.
 2. If the VFD cannot be determined using the transaction value method, it is to be appraised using one of alternative methods, considered in the sequential order found in sections 49 to 52 of the Act.
 3. If none of the methods of sections 49 to 52 of the Act are applicable, then the VFD must be determined under the residual value method (section 53 of the Act). Section 53 provides for a flexible application of a previous method that requires the least amount of adjustment. The intent of this method is to ensure that the VFD determined is fair, neutral, objective and reflects commercial reality. Under this method, the VFD must be appraised based on information available in Canada.
 4. If no supporting information/documentation is available to the CBSA, it would ultimately become necessary to appraise the goods from a neutral source in order for CBSA to determine the VFD.
- In applying the above standard valuation methods, for example in the case of seized illegal firearms, where commercial transactions are not involved and the seized goods are to be destroyed, it is common to look up a manufacturer's published or on-line catalogue prices, as an indicator of VFD.