



Canada Border Services Agency

2020 to 2021

Fees Report

The Honourable Marco E. L. Mendicino, P.C., M.P.
Minister of Public Safety

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Minister's message

On behalf of the Canada Border Services Agency (CBSA), I am pleased to present our report on fees for the 2020–21 fiscal year.

The *Service Fees Act* provides a modern legislative framework that enables cost-effective delivery of services and, through better reporting to Parliament, improves transparency and oversight.

In accordance with the *Service Fees Act*, this report provides details on fees under the CBSA's authority, including financial information, service standards, performance results, and adjustments based on the Consumer Price Index (CPI).

I am committed to leading the CBSA's transition to the reporting regime provided under the *Service Fees Act* in the spirit of open and transparent fee management.



The Honourable Marco E. L. Mendicino, P.C., M.P.
Minister of Public Safety

About this report

This report, which is tabled under section 20 of the *Service Fees Act*,ⁱ including the *Low-Materiality Fees Regulations*ⁱⁱ and section 4.2.8 of the *Directive on Charging and Special Financial Authorities*,ⁱⁱⁱ contains information about the fees that the CBSA had the authority to set in the 2020–21 fiscal year.

Government of Canada departments may set fees for services, licences, permits, products, or the use of facilities; for other authorizations of rights or privileges; or to recover, in whole or in part, costs incurred in relation to a regulatory scheme.

For reporting purposes, fees are categorized under the following three fee-setting mechanisms:

- 1. Act, regulation or fees notice:** An act of Parliament delegates the fee-setting authority to a department, minister or Governor in Council.
- 2. Contract:** Ministers have the authority to enter into contracts, which are usually negotiated between the minister and an individual or organization, and which cover fees and other terms and conditions. In some cases, that authority may also be provided by an act of Parliament.
- 3. Market rate or auction:** The authority to set these fees is pursuant to an act of Parliament or regulation, and the minister, department or Governor in Council has no control over the fee amount.

This report contains information about all fees that are under the CBSA's authority, including those collected by another department, and covers fees that are subject to the *Service Fees Act* as well as fees that are exempt from the *Service Fees Act*.

All fees in this report are set by act, regulation or fees notice. This report provides totals for fee groupings as well as detailed information for each fee.

Although the fees charged by the CBSA under the *Access to Information Act* are subject to the *Service Fees Act*, they are not included in this report. Information on these fees can be found in the CBSA's access to information report, which is posted on the Agency's [website](#).^{iv}

Remissions

The *Service Fees Act* requires departments to remit a fee, in part or in full, to a fee payer when a service standard is deemed not met.

This report does not include remissions issued under the authority of the *Service Fees Act* since this requirement did not take effect until April 1, 2021. Remissions issued under the *Service Fees Act* will be reported for the first time (as applicable) in the 2021–22 Fees Report, which will be published in 2022–23.

Under the *Service Fees Act* and the *Directive on Charging and Special Financial Authorities*, departments must develop policies and procedures for determining whether a service standard has been met and how much of a fee will be remitted to a fee payer if a service standard is deemed not met. The CBSA’s remission policy and procedures were made available to the public as of April 1, 2021 and can be found on the Agency’s [website](#).^v

No other remissions related to fees were issued by the CBSA in 2020–21 since the Agency did not have or seek other authorities to remit.

Overall totals, by fee-setting mechanism

The following table presents the total revenue, cost and remissions for all fees that the CBSA had the authority to set in 2020–21, by fee-setting mechanism.

Overall totals for 2020–21, by fee-setting mechanism

Fee-setting mechanism ¹	Revenue (\$)	Cost (\$)	Remissions (\$)
Fees set by contract	0	0	0
Fees set by market rate or auction	0	0	0
Fees set by act, regulation or fees notice	8,660,237.93	63,063,322.83	0
Total	8,660,237.93	63,063,322.83	0

¹ All fees in this report are set by act, regulation or fees notice.

Totals, by fee grouping, for fees set by act, regulation or fees notice

The following tables present, for each fee grouping, the total revenue, cost and remissions for all fees that the CBSA had the authority to set in 2020–21 by any of the following:

- act
- regulation
- fees notice

A fee grouping is a set of fees relating to a single business line, directorate or program that a department had the authority to set for those activities.

Trade Program Fees: totals for 2020–21

Fee grouping

Trade Program Fees

Revenue (\$)	Cost (\$)	Remissions (\$)
372,800.00	130,124.36	0

Trusted Traveller Program Fees: totals for 2020–21

Fee grouping

Trusted Traveller Program Fees

Revenue (\$)	Cost (\$)	Remissions (\$)
7,695,118.48	25,466,275.25	0

Cost Recovery Fees: totals for 2020–21

Fee grouping

Cost Recovery Fees

Revenue (\$)	Cost (\$)	Remissions (\$)
219,283.18	37,466,923.22	0

Miscellaneous Fees: totals for 2020–21

Fee grouping

Miscellaneous Fees

Revenue (\$)	Cost (\$)	Remissions (\$)
373,036.27	These costs are part of the CBSA's general expenditures in providing border-related services and are therefore not identifiable for reporting purposes.	0

Details on each fee set by act, regulation or fees notice

This section provides detailed information on each fee that the CBSA had the authority to set in 2020–21 by any of the following:

- act
- regulation
- fees notice

It should be noted that, for fees that are subject to annual adjustments in keeping with the Consumer Price Index (CPI), this section includes forward-looking adjusted fee amounts for 2022–23, which are calculated by applying the April 2021 CPI increase of 3.4% to the fee amounts for 2021–22 that were published in the Agency’s [2019–20 Fees Report](#).^{vi}

Trade Program Fees

Fee grouping

Trade Program Fees

Fee

Customs Broker Licensing Fee

Fee-setting authority

- *Customs Act*,^{vii} section 9(5)(b)
- *Customs Brokers Licensing Regulations*,^{viii} section 11

Year fee-setting authority was introduced

1986

Last year fee-setting authority was amended

2006

Service standard

- Applications are processed within three months (90 days) from the date of submission of a complete application.
- Renewal invoices are issued to all licensed customs brokers annually.

Performance result

- The CBSA processed 13 applications and met the service standard 46.2% of the time. It should be noted that performance was impacted by regional processing delays due to the COVID-19 pandemic.
- The CBSA renewed 541 licences.

Application of *Low-Materiality Fees Regulations*

Material (> \$151)

2020–21 fee amount (\$)

625.46

2020–21 total fee revenue (\$)

332,400.00

Fee adjustment date in 2022–23

April 1, 2022

2022–23 fee amount (\$)

645.44

Fee grouping

Trade Program Fees

Fee

Customs Broker Professional Examination Fee

Fee-setting authority

- *Customs Act*, section 9(5)(f)
- *Customs Brokers Licensing Regulations*, section 16

Year fee-setting authority was introduced

1986

Last year fee-setting authority was amended

2006

Service standard

Examination results are mailed to candidates within four weeks (28 days) from the date of examination.

Performance result

No results are available because customs broker examinations were postponed in 2020–21 due to processing limitations during the COVID-19 pandemic. Candidates who paid for examinations in 2020–21 will be processed once permissible based on the evolving circumstances of the pandemic.

Application of *Low-Materiality Fees Regulations*

Material (> \$151)

2020–21 fee amount (\$)

208.49

2020–21 total fee revenue (\$)

40,400.00

Fee adjustment date in 2022–23

April 1, 2022

2022–23 fee amount (\$)

215.15

Fee grouping

Trade Program Fees

Fee

Customs Sufferance Warehouse Licensing Fee²

Fee-setting authority

- *Customs Act*, section 30(b)
- *Customs Sufferance Warehouses Regulations*,^{ix} section 5

Year fee-setting authority was introduced

1986

Last year fee-setting authority was amended

2015

Service standard

Applications are processed within 60 business days from the date of receipt of a complete application.

Performance result

The CBSA processed 35 applications and met the service standard 100% of the time.

Application of *Low-Materiality Fees Regulations*

Material (> \$151)

2020–21 fee amount (\$)

521.22

2020–21 total fee revenue (\$)

0

Fee adjustment date in 2022–23

April 1, 2022

2022–23 fee amount (\$)

537.86

² It should be noted that the CBSA no longer collects this fee as per [Customs Notice 13-022](#); however, this fee is reported as a formality since it is still listed in the fee-setting regulations.

Trusted Traveller Program Fees

Fee grouping

Trusted Traveller Program Fees³

Fee

CANPASS Program Application Fee – CANPASS Air⁴

Fee-setting authority

- *Customs Act*, section 11.1(3)(f)
- *Presentation of Persons (2003) Regulations*,^x section 24

Year fee-setting authority was introduced

2003

Last year fee-setting authority was amended

2015

Service standard

Exempt

Performance result

Exempt

Application of *Low-Materiality Fees Regulations*

Low-materiality (< \$51)

2020–21 fee amount (\$)

50

2020–21 total fee revenue (\$)

0

Fee adjustment date in 2022–23

Not applicable

2022–23 fee amount (\$)

50

³ With regard to Trusted Traveller Program Fees in general, given that program applicants may be eligible in either Canada or the United States (US), it should be noted that the total revenue collected for a particular fee may not necessarily be evenly divisible by the fee amount because some fee payments may be made in US dollars and the associated revenues would be subject to the exchange rate.

Additionally, given that all fees in this fee grouping (other than those not subject to the *Service Fees Act*) are low-materiality fees, it should be noted that these fees are exempt from service standards and remissions as per section 22(1) of the *Service Fees Act*. That said, in cases where a service standard was already in place, the service standard and associated performance result are included in this report for transparency purposes.

⁴ The CANPASS Air program was discontinued as of April 2018, hence there are no associated service standards or revenues for 2020–21; however, this fee is reported as a formality since it is still listed in the fee-setting regulations.

Fee grouping

Trusted Traveller Program Fees

Fee

CANPASS Program Application Fee – CANPASS Private Boat⁵

Fee-setting authority

- *Customs Act*, section 11.1(3)(f)
- *Presentation of Persons (2003) Regulations*, section 24

Year fee-setting authority was introduced

2003

Last year fee-setting authority was amended

2015

Service standard

Exempt

Performance result

Exempt

Application of *Low-Materiality Fees Regulations*

Low-materiality (< \$51)

2020–21 fee amount (\$)

40

2020–21 total fee revenue (\$)

0

Fee adjustment date in 2022–23

Not applicable

2022–23 fee amount (\$)

40

⁵ The previous footnote is also applicable to the CANPASS Private Boat program.

Fee grouping

Trusted Traveller Program Fees

Fee

CANPASS Program Application Fee – CANPASS Corporate Aircraft

Fee-setting authority

- *Customs Act*, section 11.1(3)(f)
- *Presentation of Persons (2003) Regulations*, section 24

Year fee-setting authority was introduced

2003

Last year fee-setting authority was amended

2015

Service standard

Applicants are informed of whether their application is approved within 30 business days from the date of receipt of a complete application.

Performance result

The CBSA was unable to track performance results in 2020–21 due to technical difficulties with the CANPASS system.

Application of *Low-Materiality Fees Regulations*

Low-materiality (< \$51)

2020–21 fee amount (\$)

40

2020–21 total fee revenue (\$)

The total revenue cannot be specified at the individual fee level since revenues for CANPASS Corporate Aircraft and CANPASS Private Aircraft are recorded collectively in CBSA systems. The total revenue collected for both programs in 2020–21 was \$3,932.27.

Fee adjustment date in 2022–23

Not applicable

2022–23 fee amount (\$)

40

Fee grouping

Trusted Traveller Program Fees

Fee

CANPASS Program Application Fee – CANPASS Private Aircraft

Fee-setting authority

- *Customs Act*, section 11.1(3)(f)
- *Presentation of Persons (2003) Regulations*, section 24

Year fee-setting authority was introduced

2003

Last year fee-setting authority was amended

2015

Service standard

Applicants are informed of whether their application is approved within 30 business days from the date of receipt of a complete application.

Performance result

The CBSA was unable to track performance results in 2020–21 due to technical difficulties with the CANPASS system.

Application of *Low-Materiality Fees Regulations*

Low-materiality (< \$51)

2020–21 fee amount (\$)

40

2020–21 total fee revenue (\$)

The total revenue cannot be specified at the individual fee level since revenues for CANPASS Corporate Aircraft and CANPASS Private Aircraft are recorded collectively in CBSA systems. The total revenue collected for both programs in 2020–21 was \$3,932.27.

Fee adjustment date in 2022–23

Not applicable

2022–23 fee amount (\$)

40

Fee grouping

Trusted Traveller Program Fees

FeeNEXUS Program Application Fee⁶**Fee-setting authority**

- *Customs Act*, section 11.1(3)(f)
- *Presentation of Persons (2003) Regulations*, section 24

Year fee-setting authority was introduced

2003

Last year fee-setting authority was amended

2015

Service standard

Within 30 business days from the date of receipt of a complete application, applicants are informed of whether they have reached the interview stage.

Performance result

The CBSA informed 148,869 applicants and met the service standard 100% of the time.

Application of *Low-Materiality Fees Regulations*

Not subject to *Service Fees Act*⁷

2020–21 fee amount (\$)

50

2020–21 total fee revenue (\$)

7,288,609.26

Fee adjustment date in 2022–23

Not applicable

2022–23 fee amount (\$)

50

⁶ Although the fee-setting authority specifies a fee amount of \$80 for the NEXUS program, the fee amount is actually \$50 as per [Customs Notice 07-034](#).

⁷ The NEXUS program is not subject to the *Service Fees Act* as per section 11.1(4) of the *Customs Act*.

Fee grouping

Trusted Traveller Program Fees

Fee

Free and Secure Trade (FAST) Driver Program Application Fee⁸

Fee-setting authority

- *Customs Act*, section 11.1(3)(f)
- *Presentation of Persons (2003) Regulations*, section 24

Year fee-setting authority was introduced

2003

Last year fee-setting authority was amended

2015

Service standard

Within 30 business days from the date of receipt of a complete application, applicants are informed of whether they have reached the interview stage.

Performance result

The CBSA informed 11,653 applicants and met the service standard 100% of the time.

Application of *Low-Materiality Fees Regulations*

Not subject to *Service Fees Act*

2020–21 fee amount (\$)

50

2020–21 total fee revenue (\$)

391,801.95

Fee adjustment date in 2022–23

Not applicable

2022–23 fee amount (\$)

50

⁸ The two previous footnotes are also applicable to the FAST program.

Fee grouping

Trusted Traveller Program Fees

Fee

Pilot Project for Travellers in Remote Areas – Quebec (PPTRA-Q) Membership Fee⁹

Fee-setting authority

- *Customs Act*, section 11.1(3)(f)
- *Presentation of Persons (2003) Regulations*, section 24

Year fee-setting authority was introduced

2003

Last year fee-setting authority was amended

2015

Service standard

Exempt

Performance result

Exempt

Application of *Low-Materiality Fees Regulations*

Low-materiality (< \$51)

2020–21 fee amount (\$)

50

2020–21 total fee revenue (\$)

10,565.00

Fee adjustment date in 2022–23

Not applicable

2022–23 fee amount (\$)

50

⁹ As per section 24(3) of the *Presentation of Persons (2003) Regulations*, the fee for issuance of other authorizations is \$25 per year, so the fee amount for PPTRA-Q is \$50 since memberships are granted on a two-year cycle.

Fee grouping

Trusted Traveller Program Fees

Fee

Remote Area Border Crossing (RABC) Permit Application Fee¹⁰

Fee-setting authority

- *Immigration and Refugee Protection Act*,^{xi} section 89(1)
- *Immigration and Refugee Protection Regulations*,^{xii} section 313

Year fee-setting authority was introduced

2002

Last year fee-setting authority was amended

2020

Service standard

Exempt

Performance result

Exempt

Application of *Low-Materiality Fees Regulations*

Low-materiality (< \$51)

2020–21 fee amount (\$)

30

2020–21 total fee revenue (\$)

210.00

Fee adjustment date in 2022–23

Not applicable

2022–23 fee amount (\$)

30

¹⁰ It should be noted that the total revenue collected in 2020–21 was significantly less than in previous fiscal years since the RABC program was temporarily suspended as of May 2020 due to border restrictions in response to the COVID-19 pandemic.

Cost Recovery Fees

Fee grouping

Cost Recovery Fees¹¹

Fee

Recovery of Removal Costs¹²

Fee-setting authority

- *Immigration and Refugee Protection Act*, section 89(1)
- *Immigration and Refugee Protection Regulations*, section 243

Year fee-setting authority was introduced

2002

Last year fee-setting authority was amended

2020

Service standard

Exempt

Performance result

Exempt

Application of *Low-Materiality Fees Regulations*

Material (> \$151)

2020–21 fee amount (\$)

- \$781.83 for removal to the United States or St. Pierre and Miquelon
- \$1,563.66 for removal to any other country

2020–21 total fee revenue (\$)

178,500.00

¹¹ With regard to Cost Recovery Fees in general, it should be noted that all fees in this fee grouping are exempt from service standards and remissions as per section 3(1) of the *Service Fees Act* since they are payable for the recovery of costs incurred in relation to a regulatory scheme and therefore fall under paragraph (e) of the definition of 'fee' provided in section 2(1) of the *Service Fees Act*. That said, in cases where a service standard was already in place, the service standard and associated performance result are included in this report for transparency purposes.

¹² With regard to the total fee revenue for Recovery of Removal Costs, it should be noted that, while some revenues are collected by the CBSA directly, the vast majority of revenues are collected by Immigration, Refugees and Citizenship Canada (IRCC) and transferred to the CBSA via interdepartmental settlement. It should also be noted that the total revenue is significantly less than the total cost of all removals undertaken for several reasons, including the fact that not all individuals removed from Canada seek to return and, of those who do seek to return, not all are authorized to return. Moreover, in cases where an individual is authorized to return and is required to pay the fee, this process could occur years after the removal was enforced, hence revenues and expenditures may not offset each other within the span of a particular fiscal year.

Fee adjustment date in 2022–23

April 1, 2022

2022–23 fee amount (\$)

- \$806.80 for removal to the United States or St. Pierre and Miquelon
- \$1,613.59 for removal to any other country

Fee grouping

Cost Recovery Fees

Fee

After-hours Immigration Examination Fee

Fee-setting authority

- *Immigration and Refugee Protection Act*, section 89(1)
- *Immigration and Refugee Protection Regulations*, section 312

Year fee-setting authority was introduced

2002

Last year fee-setting authority was amended

2020

Service standard

Exempt

Performance result

Exempt

Application of *Low-Materiality Fees Regulations*

Material (formula)

2020–21 fee amount (\$)

- \$104.24 for the first four hours or part thereof
- \$31.27 for each additional hour or part thereof

2020–21 total fee revenue (\$)

763.42

Fee adjustment date in 2022–23

April 1, 2022

2022–23 fee amount (\$)

- \$107.57 for the first four hours or part thereof
- \$32.27 for each additional hour or part thereof

Fee grouping

Cost Recovery Fees

Fee

Queen's and Frontier Warehouse Storage Charges

Fee-setting authority

- *Customs Act*, section 38(1)
- *Storage of Goods Regulations*,^{xiii} schedule

Year fee-setting authority was introduced

1986

Last year fee-setting authority was amended

1986

Service standard

Exempt

Performance result

Exempt

Application of *Low-Materiality Fees Regulations*

Material (formula)

2020–21 fee amount (\$)

- For any automobile, truck or other vehicle and any self-propelled machinery:
 - \$10.42 per day or part thereof
- For any shipment of goods other than those described above:
 - \$0.47 per 50 kg or part thereof per day or part thereof, with a minimum charge of \$5.21 per day

2020–21 total fee revenue (\$)

11,132.50

Fee adjustment date in 2022–23

April 1, 2022

2022–23 fee amount (\$)

- For any automobile, truck or other vehicle and any self-propelled machinery:
 - \$10.76 per day or part thereof
- For any shipment of goods other than those described above:
 - \$0.48 per 50 kg or part thereof per day or part thereof, with a minimum charge of \$5.38 per day

Fee grouping

Cost Recovery Fees

Fee

Customs Special Services Charges

Fee-setting authority

- *Customs Act*, section 167(1)(b)
- *Special Services (Customs) Regulations*,^{xiv} sections 4 and 5

Year fee-setting authority was introduced

1986

Last year fee-setting authority was amended

1986

Service standard

- a) Requests for special services are acknowledged within one working day of receipt.
- b) Upon completion of the service, a detailed invoice is provided.

Performance result

- a) The CBSA acknowledged 656 requests for special services and met the service standard 97.26% of the time.
- b) The CBSA issued 656 invoices and met the service standard 100% of the time.

Application of *Low-Materiality Fees Regulations*

- If the service is performed by an officer already on duty:
 - Low-materiality (< \$51)
- If the service is performed by an officer called in on duty for that purpose:
 - Material (formula)

2020–21 fee amount (\$)

- If the service is performed by an officer already on duty:
 - Flat rate of \$25
- If the service is performed by an officer called in on duty for that purpose:
 - \$56.29 for the first two hours or part thereof
 - \$28.15 for each additional hour or part thereof

2020–21 total fee revenue (\$)

28,887.26

Fee adjustment date in 2022–23

April 1, 2022

2022–23 fee amount (\$)

- If the service is performed by an officer already on duty:
 - Flat rate of \$25 (unadjusted)

- If the service is performed by an officer called in on duty for that purpose:
 - \$58.09 for the first two hours or part thereof
 - \$29.04 for each additional hour or part thereof

Miscellaneous Fees

Fee grouping

Miscellaneous Fees

Fee

Fees charged for goods imported as mail

Fee-setting authority

- *Customs Act*, section 147.1(14)(c)
- *Fees in Respect of Mail Regulations*,^{xv} section 3

Year fee-setting authority was introduced

1992

Last year fee-setting authority was amended

2014

Service standard

Exempt

Performance result

Exempt

Application of *Low-Materiality Fees Regulations*

Low-materiality (< \$51)

2020–21 fee amount (\$)

5

2020–21 total fee revenue (\$)

371,304.00

Fee adjustment date in 2022–23

Not applicable

2022–23 fee amount (\$)

5

Fee grouping

Miscellaneous Fees

Fee

Fees charged for making or certifying copies of records

Fee-setting authority

- *Customs Act*, section 107(15)
- *Fees for Records Regulations*,^{xvi} sections 4 and 5

Year fee-setting authority was introduced

1986

Last year fee-setting authority was amended

2009

Service standard

Exempt

Performance result

Exempt

Application of *Low-Materiality Fees Regulations*

The fee amount consists of five parts:

- 1) Low-materiality (< \$51)
- 2) Low-materiality (photocopy)
- 3) Material (formula)
- 4) Material (formula)
- 5) Low-materiality (< \$51)

2020–21 fee amount (\$)

The fee amount consists of five parts:

- 1) A person who requests that a copy of a record be made shall pay an application fee of \$5 at the time the request is made; and
- 2) Where applicable, a fee for reproduction of a record or part thereof to be calculated as follows:
 - for photocopying a page, \$0.20 per page;
 - for microfiche duplication (non-silver), \$0.40 per fiche;
 - for 16 mm microfilm duplication (non-silver), \$12 per 30.5 m roll;
 - for 35 mm microfilm duplication (non-silver), \$14 per 30.5 m roll;
 - for microform to paper duplication, \$0.25 per page;
 - for magnetic tape-to-tape duplication, \$25 per 731.5 m reel.

- 3) Where the requested record is a non-computerized record, an officer may require, in addition to the application fee prescribed above, payment of a fee in the amount of \$2.50 per person for each quarter hour in excess of five hours that is spent by that person on searching for the record and on preparation.
- 4) Where a copy of the requested record is produced from a machine readable record, an officer may require, in addition to any other fees prescribed above, payment of a fee for the cost of production and programming to be calculated as follows:
 - \$16.50 per minute for the cost of the central processor and locally attached devices;
 - \$5 per person for each quarter hour that is spent by that person on programming a computer.
- 5) Where a record is requested to be certified, an application fee of \$5 shall be paid unless such a fee has already been paid pursuant to part (1) above.

2020–21 total fee revenue (\$)

1,732.27

Fee adjustment date in 2022–23

April 1, 2022

2022–23 fee amount (\$)The fee amount consists of five parts:¹³

- 1) Unadjusted (same as 2020–21 fee amount).
- 2) Unadjusted (same as 2020–21 fee amount).
- 3) \$2.69 per person for each quarter hour in excess of five hours that is spent by that person on searching for the record and on preparation.
- 4) \$17.75 per minute for the cost of the central processor and locally attached devices; and \$5.38 per person for each quarter hour that is spent by that person on programming a computer.
- 5) Unadjusted (same as 2020–21 fee amount).

¹³ The adjusted amounts for parts (3) and (4) are calculated by compounding the annual CPI adjustments from all previous reporting cycles (i.e., 2.2% increase as per the April 2018 CPI, followed by 2.0% increase as per the April 2019 CPI, followed by 0.2% decrease as per the April 2020 CPI, followed by 3.4% increase as per the April 2021 CPI). These adjustments were not individually reflected in past reports as this fee was previously reported as low-materiality in its entirety.

Endnotes

- i. *Service Fees Act*, <https://laws-lois.justice.gc.ca/eng/acts/S-8.4/index.html>
- ii. *Low Materiality Fees Regulations*, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-2019-109/index.html>
- iii. *Directive on Charging and Special Financial Authorities*, <https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32502>
- iv. 2020–21 Access to Information Report, <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/pia-efvp/aia-lai-20202021-eng.html>
- v. Remission Policy, <https://www.cbsa-asfc.gc.ca/agency-agence/pol/frp-prf-eng.html>
- vi. 2019–20 Fees Report, <https://www.cbsa-asfc.gc.ca/agency-agence/reports-rapports/dpr-rmr/2019-2020/fees-frais-eng.html>
- vii. *Customs Act*, <https://laws-lois.justice.gc.ca/eng/acts/c-52.6/>
- viii. *Customs Brokers Licensing Regulations*, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-86-1067/>
- ix. *Customs Sufferance Warehouses Regulations*, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-86-1065/index.html>
- x. *Presentation of Persons (2003) Regulations*, <https://laws-lois.justice.gc.ca/eng/Regulations/SOR-2003-323/index.html>
- xi. *Immigration and Refugee Protection Act*, <https://laws.justice.gc.ca/eng/acts/i-2.5/>
- xii. *Immigration and Refugee Protection Regulations*, <https://laws-lois.justice.gc.ca/eng/regulations/sor-2002-227/index.html>
- xiii. *Storage of Goods Regulations*, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-86-991/>
- xiv. *Special Services (Customs) Regulations*, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-86-1012/index.html>
- xv. *Fees in Respect of Mail Regulations*, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-92-414/index.html>
- xvi. *Fees for Records Regulations*, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-86-1028/index.html>