

SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

SAULT STE. MARIE, ONTARIO



Sault College

COURSE OUTLINE

COURSE TITLE: Introduction to Customs Law

CODE NO. : CJS414 **SEMESTER:** 3

PROGRAM: Law and Security Administration

AUTHOR:

DATE: Sept/09 **PREVIOUS OUTLINE DATED:** Sept/08

APPROVED: "Angelique Lemay"

	CHAIR, COMMUNITY SERVICES	DATE
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TOTAL CREDITS: 3

PREREQUISITE(S): None

HOURS/WEEK: 3

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School of Health and Community Services
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I. COURSE DESCRIPTION:

This course will give the student an overview of the workings and practice of Canadian Customs Administration and operations, as well as Canadian Immigration and its policy and procedures. The course will outline a basic introduction of the Customs Act, Criminal Code offences, Immigration Act, Narcotic Control Act, Excise Tax Act, Excise Act, Anti-Dumping Act, and Customs Tariff Act, as it relates to the Department of National Revenue Customs and Excise. The student will be able to recognize violations, complete appropriate reports and assess penalties.

The concepts of orientation, facilitation and verification will be emphasized through the course.

II. LEARNING OUTCOMES AND ELEMENTS OF THE PERFORMANCE:

Upon successful completion of this course, the student will demonstrate the ability to:

1. Have a working knowledge of rules and regulations that a Customs Inspector uses in his/her administration of duties;
2. Develop an understanding of Canadian Immigration and relate it to Customs work;
3. Learn to identify various Customs violations, prepare reports and other related enforcement documents;
4. Develop an understanding of the GST and Free Trade Agreement, and its repercussions on Canadian society and Canada's economic problems (cross border shopping);
5. Understand the three key components of the course - orientation, facilitation and verification and apply them to the workings of a Customs Port;
6. Determine own level of tolerance and the importance of communication skills (KINESICS);
7. Help foster and achieve compliance with all legislative provisions for which Customs and Excise has administrative responsibility in an efficient and responsive manner.

III. TOPICS:

1.
 - a) History of Customs & Excise in Canada (How Customs has evolved).
 - b) Why we need Customs and Immigration at our borders.
2.
 - a) Roles and Responsibilities of Customs
 - b) GST – Its Impact on Canadians and How It Works
 - c) The Cross Border Shopping Phenomena
3. Primary Examination Skills
4. Six Major Acts Customs Enforces:
 - a) Customs Act
 - b) Immigration Act
 - c) Excise Tax Act
 - d) Customs Tariff Act
 - e) Excise Act
 - f) Anti-Dumping Act
5. Powers of a Customs Inspector
6. Secondary Examinations
7. Search and Seizure
8. Drug Enforcement (CDSA)
9. Effective Interpersonal Skills (communication)
10. Report Preparation/Note Taking/Document Completion
11. Introduction to the Customs Commercial System (Harmonized System)
12. Free Trade agreements

IV. LEARNING ACTIVITIES:**HISTORY OF CUSTOMS AND EXCISE IN CANADA**

Upon successful completion of this unit, the student will be able to:

- Explain the differences and similarities of Customs and Excise from the first establishment of Customs in Canada to present time;
- Discuss why Customs and Immigration is required by Canada.

ROLES AND RESPONSIBILITIES OF CUSTOMS

Upon successful completion of this unit, the student will be able to:

- Explain control of international movement of goods and people;
- Discuss collection of duties and taxes;
- Distinguish the difference between prohibited and restricted items;
- Discuss protection of Canada's economy;
- Explain the internal operation of a typical Customs Port;
- Identify and discuss the key components of orientation, facilitation and verification;
- Discuss departmental priority and explain the Voluntary Compliance Theory;
- Explain how the Goods and Services Tax works and its effect on the importing community.

PRIMARY EXAMINATION SKILLS

Upon successful completion of this unit, the student will be able to:

- **Understanding both** (Resident and Non-Resident) **entering Canada**
- Establish residency of persons seeking admission into Canada, determine purpose of visit, etc.
- Discuss Selective referrals and Mandatory referrals;
- Explain Point of Finality;
- Determine admissibility of goods.

SIX MAJOR ACTS THAT CUSTOMS ENFORCES

Upon successful completion of this unit, the student will be able to:

- Thoroughly discuss all aspects of the Customs Act as it related to a Customs Inspector;
- Discuss aspects of the Immigration Act;
- Discuss admissibility of persons seeking admission into Canada;
- Discuss aspects of the Excise Tax Act;
- Discuss aspects of the Customs Tariff Act;
- Discuss aspects of the Excise Act;
- Discuss aspects of the Anti-Dumping Act;
- Discuss other Acts of Parliament.

POWERS OF A CUSTOMS INSPECTOR

Upon successful completion of this unit, the student will be able to:

- Discuss authority of right to search a person (98);
- Discuss authority of right to examine goods (99)
- Define definition of Customs Inspector as a Peace Officer under the Criminal Code;
- Explain power to take samples and detain controlled goods;
- Explain powers of arrest;
- Discuss other related powers.

SECONDARY EXAMINATION SKILLS

Upon successful completion of this unit, the student will be able to:

- Differentiate between examination, inspection and search;
- Explain arrest procedures;
- Demonstrate rights, cautions, secondary **warning and counselling**
- Participate in a secondary examination;
- Participate in and demonstrate arrest procedures;
- Discuss causes for a personal search;
- Discuss listening skills and the commandments of good listening;
- Participate in and demonstrate frisk procedures;
- Explain, re-emphasizing, Point of Finality.

SEARCH AND SEIZURE

Upon successful completion of this unit, the student will be able to:

- Differentiate Civil Action and Criminal Action
- Discuss terms of release/penalties;
- Define prohibited and restricted goods.

DRUG ENFORCEMENT

Upon successful completion of this unit, the student will be able to:

- Discuss the Do's and Don'ts of drug handling;
- **Drug identification**
- Discuss Food and Drug Act, and Narcotic Control Act

EFFECTIVE INTERPERSONAL SKILLS

Upon successful completion of this unit, the student will be able to:

- Discuss uses of non-verbal communication;
- Discuss communication barriers;
- Identify and explain steps in the communication process;
- Good listening;
- Situation diffusion;
- Discuss how to remove barriers to good communication;
- Apply effective communication techniques in deadline;
- Identify personal tolerance level;

REPORT PREPARATION, DOCUMENT COMPLETION AND NOTE TAKING

Upon successful completion of this unit, the student will be able to:

- Prepare a well-written report;
- Discuss the five W's of report writing;
- Explain the importance of timeliness and accuracy of reports and note taking;
- Discuss a properly maintained notebook;
- Explain the use of a notebook in court;
- Prepare non-commercial Customs documentation;
- Calculate duties and taxes;
- Explain personal exemptions;
- Discuss allowances for returning residents, settlers and seasonal settlers;
- Explain "Forced Collection" entries;
- Discuss departmental "D" memoranda

CUSTOMS COMMERCIAL SYSTEM

Upon successful completion of this unit, the student will be able to:

- Explain the purpose of a customs broker operation and bonded warehouse;
- Discuss release documentation requirements;
- Discuss release on minimum documentation (RMD), release support system (RSS) and Customs automated data exchange (CADEX);
- Explain the basic difference between commercial and personal importations;
- Discuss bonded carrier operation.

FREE TRADE

Upon successful completion of this unit, the student will be able to:

- Explain the FTA in brief;
- Discuss changes of the FTA/reduced tariffs, etc.
- Explain objectives for future customs activity;
- Cross border shopping.

V. REQUIRED RESOURCES/TEXTS/MATERIALS:

- Handouts provided
- Notebooks

VI. EVALUATION PROCESS/GRADING SYSTEM:

1. Test #1	20%
2. Test #2	30
4. Final	<u>50%</u>
	100%

NOTE:

- Students must be present (ie. in class) for participation and quiz (marks deducted for absences).
- There will be no make-up test unless accompanied by a doctor's certificate.
- Attendance will be taken.

The following semester grades will be assigned to students in postsecondary courses:

<u>Grade</u>	<u>Definition</u>	<u>Grade Point Equivalent</u>
A+	90 – 100%	4.00
A	80 – 89%	3.00
B	70 - 79%	2.00
C	60 - 69%	1.00
D	50 – 59%	0.00
F (Fail)	49% and below	
CR (Credit)	Credit for diploma requirements has been awarded.	
S	Satisfactory achievement in field /clinical placement or non-graded subject area.	
U	Unsatisfactory achievement in field/clinical placement or non-graded subject area.	
X	A temporary grade limited to situations with extenuating circumstances giving a student additional time to complete the requirements for a course.	
NR	Grade not reported to Registrar's office.	
W	Student has withdrawn from the course without academic penalty.	

Note: For such reasons as program certification or program articulation, certain courses require minimums of greater than 50% and/or have mandatory components to achieve a passing grade.

Students enrolled in Police Foundations or Law and Security Administration programs will require a minimum of 60% (C) as a passing grade in each course.

It is also important to note, that the minimum overall GPA required in order to graduate from a Sault College program remains 2.0.

VI. SPECIAL NOTES:**Course Outline Amendments:**

The professor reserves the right to change the information contained in this course outline depending on the needs of the learner and the availability of resources.

Retention of Course Outlines:

It is the responsibility of the student to retain all course outlines for possible future use in acquiring advanced standing at other postsecondary institutions.

Plagiarism:

Students should refer to the definition of “academic dishonesty” in *Student Code of Conduct*. A professor/instructor may assign a sanction as defined below, or make recommendations to the Academic Chair for disposition of the matter. The professor/instructor may (i) issue a verbal reprimand, (ii) make an assignment of a lower grade with explanation, (iii) require additional academic assignments and issue a lower grade upon completion to the maximum grade “C”, (iv) make an automatic assignment of a failing grade, (v) recommend to the Chair dismissal from the course with the assignment of a failing grade. In order to protect students from inadvertent plagiarism, to protect the copyright of the material referenced, and to credit the author of the material, it is the policy of the department to employ a documentation format for referencing source material.

Student Portal:

The Sault College portal allows you to view all your student information in one place. **mysaultcollege** gives you personalized access to online resources seven days a week from your home or school computer. Single log-in access allows you to see your personal and financial information, timetable, grades, records of achievement, unofficial transcript, and outstanding obligations, in addition to announcements, news, academic calendar of events, class cancellations, your learning management system (LMS), and much more. Go to <https://my.saultcollege.ca>.

Electronic Devices in the Classroom:

Students who wish to use electronic devices in the classroom will seek permission of the faculty member before proceeding to record instruction. With the exception of issues related to accommodations of disability, the decision to approve or refuse the request is the responsibility of the faculty member. Recorded classroom instruction will be used only for personal use and will not be used for any other purpose. Recorded classroom instruction will be destroyed at the end of the course. To ensure this, the student is required to return all copies of recorded material to the faculty member by the last day of class in the semester. Where the use of an electronic device has been approved, the student agrees that materials recorded are for his/her use only, are not for distribution, and are the sole property of the College.

Attendance:

Sault College is committed to student success. There is a direct correlation between academic performance and class attendance; therefore, for the benefit of all its constituents, all students are encouraged to attend all of their scheduled learning and evaluation sessions. This implies arriving on time and remaining for the duration of the scheduled session.

It is the departmental policy that once the classroom door has been closed, the learning process has begun. Late arrivers will not be granted admission to the room.

Prior Learning Assessment:

Students who wish to apply for advance credit transfer (advanced standing) should obtain an Application for Advance Credit from the program coordinator (or the course coordinator regarding a general education transfer request) or academic assistant. Students will be required to provide an unofficial transcript and course outline related to the course in question. Please refer to the Student Academic Calendar of Events for the deadline date by which application must be made for advance standing.