



Global Affairs Canada

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Notice to Importers

Dairy – CETA Cheese Tariff Rate Quota (TRQ) (Items 141 to 157 on the *Import Control List*)

Appendix 3 - Independent verification of an application for an allocation as a (indicate field of activity) of the CETA Cheese Tariff Rate Quota (TRQ) in [allocation year]

Independent verifier's letterhead

To: Global Affairs Canada

Re: [Applicant name]

[Applicant EIPA File Number]

At the request of [Applicant name] and as required by Notice to Importers No. 895 dated _____, I performed the following procedures in connection with [Applicant name]'s application as (indicate applicant's field of activity) for an allocation of the CETA Cheese TRQ for the [allocation year] ("the application").

I enquired of [Applicant name] and confirmed that the company will continue to do business in [year] as defined in Notice to Importers No.895 dated _____ as (select applicant's field of activity):

- Cheese manufacturer, or
- Distributor, or
- Retailer.

Procedures performed and findings

1. I read Notice to Importers No. 895 and understand its contents. In particular, I am aware that Items 141 to 157 of the *Import Control List* (ICL) include only cheeses classified under tariff heading 04.06.

2. I inspected the following documents in support to the application of (Applicant name) as a (indicate the applicable field of activity) and more specifically:

Cheese manufacturer' application:

I have inspected:

- the applicant's production records indicating:
 - the number of litres of milk used in the manufacturing of cheese;
 - the dates of production;
 - the number of kilograms of cheese manufactured;
 - the type of cheese manufactured; and,
 - the total quantity of XXXX kilograms of cheese manufactured during the reference period of October 1 to September 30 immediately preceding the new allocation year.

Distributor's application:

I have inspected:

- sales reports and sale invoices indicating:
 - the name of the businesses that bought cheese from the applicant;
 - the date of sales;
 - the type of cheese; and,
 - the total quantity of XXXX kilograms of cheese sold to other businesses during the reference period of October 1 to September 30 immediately preceding the new allocation year.

Retailer's application:

I have inspected:

- purchase reports and purchase invoices indicating:
 - the date of purchase;
 - the name of the cheese supplier;
 - the type of cheese purchased; and
 - the quantity in kilograms purchased.

- monthly sales reports from each retail store indicating:
 - the type of cheese.
- the total quantity of XXXX kilograms of cheese purchased and subsequently sold to final consumers in the reference period of October 1 to September 30 immediately preceding the new allocation year.

The following exceptions were found:

3. I enquired of the [name and title of individual responsible for the application] as to whether (select the field of activity of the applicant):

- Cheese manufacturer's application:** I inquired of [name and title of individual responsible for the application] as to whether the cheese manufactured during the reference period was co-processed and co-packed by another firm.
- Distributor's application:** I inquired of [name and title of individual responsible for the application] as to whether sales to other distributors, sales to related persons or sales of cheese directly to final consumers were included in the calculation.
- Retailer's application:** I inquired of [name and title of individual responsible for the application] as to whether only cheese purchased and subsequently sold to final consumers during the reference period was included in the calculation.

The following exceptions were found:

4. I compared the type of cheese described in [documents supporting the application] to the types of cheese listed in Items 141 to 157 of the ICL and found that the type of cheese was of a type listed in Items 141 to 157 of the ICL.

The following exceptions were found:

These procedures do not constitute an audit of the application and therefore I express no opinion on the application.

This letter is for use solely in connection with [Applicant name]'s application for an allocation under the CETA Cheese TRQ.

I am a professional member in good standing of an institute, society or association of accountants incorporated by or under an Act of the Legislature of this province, whose normal professional activities include the performance of independent audits of financial statements, and am qualified to express an opinion on financial statements for third party use.

Accountant name (please print) _____

Accountant signature: _____

Date _____

Name of firm: _____

City _____

Province: _____

Membership Number with National Professional Organization:

Membership Number with Provincial Professional Organization:

Date Modified: 2017-07-31