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# Evaluation of the Duties Relief and Duty Drawback Programs: Appendix C: Expected results [redacted]

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## Expected immediate results (short-term)

New reviews of Duties Relief applications, reviews of Drawback claims, and compliance verification activities for both programs are conducted, decisions are made in a timely manner and program measures are actively enforced.

Development and enhancement of oversight structure and activities along with revised policies and procedures.

<b>Outcomes</b>	<b>Indicators</b>	<b>Baselines</b>	<b>Targets (annually)</b>
Increased number of Duties Relief Program applications are reviewed	Number of applications finalized	20 annually	30
Increased number of compliance verifications are conducted for the Duties Relief Program	Number of trade compliance verification for the Duties Relief Program completed	CBSA completed on average 20 Duties Relief Program compliance verifications per year in the 5 previous years	30 verifications completed as of fiscal 2020 to 2021
Increased number of Drawback claims are reviewed	Number of Drawback Program claims finalized	3,887 annually	5,830
Increased number of compliance verifications are conducted for Drawback program claims	Number of trade compliance verifications for the Drawback Program completed	CBSA completed on average 25 Drawback Program compliance verifications per year in the 5 previous years	37 verifications completed as of fiscal 2020 to 2021

# Expected intermediate results (medium-term)

The CBSA conducts its Duties Relief Program and Duty Drawback Program compliance activities in a fair, transparent and timely manner.

Outcomes	Indicators	Baselines	Targets (annually)
Stakeholders have access to up-to-date program information on the CBSA's public web site, including how to access program services.	Percentage of public policies and program information (D-Memoranda) relating to the Duties Relief Program and the Duty Drawback Program available on the CBSA's public web site that are developed or revised in 2022 to 2023 over same in 2017 to 2018	Currently, 4 formal policy/program documents available (D-Memoranda) as of fiscal 2017 to 2018	100%, meaning 5 in 2022 to 2023

<b>Outcomes</b>	<b>Indicators</b>	<b>Baselines</b>	<b>Targets (annually)</b>
CBSA administers the Duties Relief Program and Duty Drawback Program in a fair and consistent manner on a national basis with respect to decisions based on the legislative framework	Percentage of program decisions which are under appeal in fiscal 2022 to 2023 over same in 2017 to 2018. The number of decisions appealed is used to measure the perceived fairness and consistency of program administration	As of fiscal 2017 to 2018, 18 appeals of decisions are in inventory	50%, meaning 9 in 2022 to 2023

## Expected ultimate results (long-term)

Canadian industry is protected through the CBSA's administration of the Duties Relief Program and Duty Drawback Program.

<b>Outcomes</b>	<b>Indicators</b>	<b>Baselines</b>	<b>Targets (annually)</b>
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<b>Outcomes</b>	<b>Indicators</b>	<b>Baselines</b>	<b>Targets (annually)</b>
To what extent is Canadian industry protected through the CBSA's administration of the DRP and Drawback Program	Percentage of number of verifications for the DRP & Drawback Program in FY 2023 to 2024 resulting in assessments greater than \$1M	7 high risk verifications out of the most recent 40 (18%) have resulted in individual assessments greater than \$1M	5%, representing a minimal number of assessments over \$1M
Canadian jobs and production are protected Percentage of the total amount of assessments resulting from verifications for DRP & Drawback Program in FT 2023 to 2024 over the total amounts of duties relieved and refunded for the DRP % Drawback Program in FY 2023 to 2024	Overall historical financial risk level is less than 12%, although this has climbed to 76% as of Q1/2 of 2017 to 2018 due to an increase in compliance verifications and an increase in the use of the two programs by importers of high-risk commodities	Overall financial risk level is relatively minimal, meaning less than 12% in 2023 to 2024	

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**Date modified:**

2023-04-26