



[Canada Border Services Agency](#)

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Guide for self-assessing SIMA duties

This guide is intended to help importers and their brokers fulfill their responsibilities when they import goods that are subject to duties under the *Special Import Measures Act* (SIMA). Please consult the [What you should know about dumping and subsidy investigations](#) for more information on the SIMA processes.

How do I know if SIMA duties apply to the goods I import?

The [Measures in Force](#) Web page lists all the goods that are subject to Anti-dumping or Countervailing Measures. This page includes the product descriptions, exclusions, dates for which duties are applicable and other information that will help you determine whether your imported goods are subject to SIMA duties.

What are my responsibilities as an importer of goods subject to SIMA duties?

The responsibilities for importers of goods subject to SIMA duties are in addition to the regular Customs responsibilities. More information on the Customs responsibilities can be found in the [Step-by-Step Guide to Importing Commercial Goods into Canada](#).

Importers of SIMA goods are also responsible for:

- [Properly describing the imported goods](#);
- [Using the proper SIMA code](#);
- [Maintaining proper records, in Canada, for your imports of goods subject to SIMA](#); and
- [Calculating and paying the proper amount of SIMA duty at the time of accounting](#).

If you are using the services of an agent or broker, make sure your representative has the information necessary to fulfill your responsibilities.

Expand all

Collapse all

► **Properly describing the imported goods**

► **Using the proper SIMA Code**

► Maintaining proper records**► Calculating and paying the proper amount of SIMA duties**

What if I make a mistake or pay too much duty?

You can correct errors in two ways:

- By adjusting the information you submitted to CBSA yourself (Self-Adjustment); or
- By appealing the amount of SIMA duties paid on a specific transaction (Requesting a Re-determination).

Both types of changes are made by completing and submitting a [B2 Form](#).

For more information on the Re-determination request, please refer to: [How do I appeal the duty I have been assessed?](#) or to the [D14-1-3 Memorandum](#).

For more information on Self-adjustments, please refer to the [D11-6-6 Memorandum](#).

What is the CBSA's role in duty assessment?

The CBSA is responsible for providing you with the assistance you need to properly fulfill your importing responsibilities. The CBSA is also responsible for monitoring importations of goods subject to SIMA duties to ensure full compliance with the law. This includes ensuring that importers and their agents fulfill all of the responsibilities identified above.

Date modified:

2018-05-03