



Federal Court of Canada

Cour fédérale du Canada

MEMORANDUM / NOTE DE SERVICE

Comments / Remarques

TO: **Johanne Charron**
Coordinator, Queen Section

FROM: **Diane Perrier**
Registry Officer

DATE: **Montreal, January 28 1993**

RE: **T-1707-90 Time Data Recorder International Ltd ET AL**
v. The Minister of National Revenue

Please find herewith exhibits P-1 to P-10 inclusively and exhibits D-1 to D-7 inclusively along with a judge's copy book of exhibits in the above-named file.

Would you please sent all exhibits to The Honourable Mr. Justice Denault's office in order to comply with his request.

Thank you for your cooperation.

Diane Perrier
Diane Perrier

P-1

03/03/89 17:16 21 613 549 1124

J. S. G. IND.

001

ACTIVITY REPORT

→ RECEPTION OK

TRANSACTION #
 CONNECTION TEL
 → CONNECTION ID
 START TIME
 USAGE TIME
 PAGES

1289
 607 775 5150
 26 Powers Road
 03/03 17:10
 06' 33
 3

RECEIVED FROM:
 DODGE-HARKAM

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADATRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90

N° de dossier

TIME DATA RECORDER

INT. LTD. v/c M.N.R.

Exhibit No.

N° de la pièce P-1 (Plaintiff)

Filed on

Déposée le 28 January 1993

Place/Lieu Montreal

Registrar

Greffier(ière) Diane Perrier

CANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page
1 of 1

1. Vendor (Name and Address)/Vendeur (Nom et adresse)		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada 2-15-89		
Acroprint Time Recorder Co., 5640 Departure Drive Raleigh, NC 27604		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur) 5020/71689/72720		
4. Consignee (Name and Address)/Destinataire (Nom et adresse)		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (Si différent du destinataire) Time Data Recorder 2247 Guenette St. Laurent Montreal, Quebec, Canada H4R 2E9		
6. Transportation: Give Mode and Place of Direct Shipment to Canada Transport: Préciser mode et point d'expédition directe vers le Canada		7. Country of Origin of Goods Pays d'origine des marchandises USA		
		8. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.) FOB Raleigh, NC Net 30 Days		
		9. Country of Origin of Goods Pays d'origine des marchandises USA		
		10. Currency of Settlement/Devises du paiement US DOLLARS		
11. No. of Pcs. N° de cotis.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	14. Selling Price/Prix de vente Unit Price Prix unitaire	15. Total Total
60 43 2 2 4 8 119	Model 125 Time Recorder Model 150 Time Recorder Model BP125-6 Time Recorder Model BP125-R6 Time Recorder Model ETC/MT Stamps Model ETC Stamps Misc. Parts	60 43 2 2 4 8	135.00 162.50 195.00 220.00 206.00 182.50	8100.00 6987.50 390.00 440.00 826.00 1460.00 1059.74 19263.24
16. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte		16. Total Weight/Poids Total Net	17. Invoice Total Total de la facture Gross-Brut 913.5 Kilogram	17. Invoice Total Total de la facture 19533.53
18. Commercial Invoice No. N° de la facture commerciale		20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)		
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (Si différent du vendeur)				
21. Departmental Ruling (If applicable)/Décision du Ministère (Si y a lieu)		22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte		
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser:		24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:		
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada		(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____		
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____		(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____		
(iii) Export packing Le coût de l'emballage d'exportation \$ _____		(iii) Export packing Le coût de l'emballage d'exportation \$ _____		
		25. Check (If applicable): Cocher (Si y a lieu). (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur		
		(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises		

ACROPRINT
TIME RECORDER CO.



ACROPRINT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA 27604
(919) 872-5800
(REMIT ONLY TO ABOVE ADDRESS)

[SHIPPED TO SAME AS SOLD TO UNLESS SHOWN BELOW]

SOLD TO
TIME DATA RECORDER
2247 GUENETTE
MONTREAL, ST. LAURENT, QUEBEC
H4R 2E9

S
H
I
P
T
O

PAGE 1 OUT OF 2
ACT. #IF0001

SERVICE CHARGE ON PAST DUE ACCOUNTS IS 1.5% PER MONTH

TERMS: "DO NOT DISCOUNT
TRANSPORTATION OR TAX"

INVOICE NO	INVOICE DATE	DATE SHIPPED	NO PACKAGES	DELIVERY	TO B	NET 30 DAYS		
OUR ORDER NO	DATE ENTERED	CUSTOMER ORDER NO		SHIPPED VIA	PRO XXX	COLL	COD	BILL OF LADING
TOTAL ORDER	PART NUMBER AND DESCRIPTION				QUANTITY SHIPPED	QUANTITY BACK OR'D	UNIT PRICE	AMOUNT
30	125QR4 BX ACROPRINT TIME RECORDERS S# 257678BU-257707BU				30	0	135.00	4050.00
25	125NR4 BX ACROPRINT TIME RECORDERS S# 257653BU-257677BU				25	0	135.00	3375.00
5	125SR4 BX ACROPRINT TIME RECORDERS S# 257738BU-257742BU				5	0	135.00	675.00
10	150NR4 BX ACROPRINT TIME RECORDERS S# 257767BU-257776BU				10	0	162.50	1625.00
8	150SR4 BX ACROPRINT TIME RECORDERS S# 257805BU-257812BU				8	0	162.50	1300.00
25	150QR4 BX ACROPRINT TIME RECORDERS S# 257777BU-257801BU				25	0	162.50	4062.50
2	BP125-6QR4 BX ACROPRINT TIME RECORDERS S# 257743BU, 257744BU				2	0	195.00	390.00
2	BP125-R6QR4 BX ACROPRINT TIME RECORDERS S# 257745BU-257746BU				2	0	220.00	440.00
4	ETC/MT ACROPRINT TIME STAMPS S# 807008BU-807011BU (WITH MILITARY TIME)				4	0	206.50	826.00
8	ETC ACROPRINT TIME STAMP S# 806840BU-806847BU				8	0	182.50	1460.00
						SUB TOTAL	CONTINUE	
						PREPAID SHIPPING CHARGES	ON PAGE 2	
						TOTAL		



ACRO INT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA 27604
(919) 872-5800

(REMIT ONLY TO ABOVE ADDRESS)

RALEIGH, NORTH CAROLINA

SOLD
TIME DATA RECORDER
2247 GUENETTE ST.
MONTREAL, ST. LAURENT, QUEBEC
H4R 2E9

(SHIPPED TO SAME AS SOLD TO UNLESS SHOWN BELOW)

SHIP TO

TIME DATA RECORDER

2247 GUENETTE ST.

MONTRÉAL, ST. LAURENT - QUÉBEC

H4R 2E9

ACT. #1F0001

PAGE 2 OUT OF 2

ACT. #IF0001 SERVICE CHARGE ON PAST DUE ACCOUNTS IS 1.5% PER MONTH

INVOICE NO.	INVOICE DATE	DATE SHIPPED	NO PACKAGES	DELIVERY	TO/B
5020	2-15-89	2-15-89	121	ASAP	RALEIGH
OUR ORDER NO.	DATE ENTERED	CUSTOMER ORDER NO.		SHIPPED VIA	
71697	1-24-89	72720		PILLOT	

**TERMS: "DO NOT DISCOUNT
TRANSPORTATION OR TAX"**

TOTAL ORDER	PART NUMBER AND DESCRIPTION	QUANTITY SHIPPED	QUANTITY BACK ORD	UNIT PRICE	AMOUNT
20	42-0101-002	20	0	1.14	22.80
88	20-0106-002	88	0	2.75	242.00
10	32-0101-007	10	0	3.66	36.60
4	57-0103-000	4	0	20.40	81.60
5	33-0100-003	5	0	7.80	39.00
5	32-0100-003	5	0	2.82	14.10
10	38-0101-003	10	0	1.23	12.30
10	42-0103-000	10	0	.18	1.80
15	34-0100-000	15	0	.36	5.40
20	57-0100-002	20	0	11.40	228.00
6	38-0120-003	6	0	1.02	6.12
6	38-0120-006	6	0	1.02	6.12
5	34-0102-000	5	0	3.60	18.00
12	34-0103-000	12	0	1.14	13.68
6 DOZ.	20-0137-000	6 DOZ.	0	33.00/DOZ	198.00
10	38-0143-000	10	0	7.20	72.00
5	36-0112-000	5	0	.72	3.60
2	57-0107-002	2	0	8.16	16.32
5	31-0155-002	5	0	3.81	19.05
5	33-0175-000	5	0	1.05	5.25
200	47-0114-000	200	0	.09	18.00
		INLAND FREIGHT,	HANDLING & INSURANCE		
					19263.24
					270.29
					19533.53
					US DOLLARS
			SUB TOTAL		
			PREPAID SHIPPING CHARGES		
			TOTAL		



Revenue Canada
Customs and Excise

Revenue Canada
Douanes et Accise

**SEIZURE RECEIPT
REÇU POUR SAISIE**

Seizure No. / N° de saisie

456-8010

Customs Office

Bureau de douane

456

Revenu... Regar...

OTT

Date

VIA

1989

M/M

MAR

D/J

03

Surname, Given Names, Company, Association / Nom de famille, prénoms, société association

TIME DATA RECORDER

Address (No., Street, Apartment No., City, Province, Postal Code, Country) / Adresse (N° rue, n° d'appartement, ville, province, code postal, pays)

3247 GUNNETTE ST LAURENT, MONTREAL, QUEBEC, CANADA H4R 2E9

The goods described on the attached statement of goods seized and/or the conveyance described
hereunder are seized as forfeit for the following reason(s).

Les marchandises mentionnées dans le relevé des marchandises ci-joint sont saisis en tant qu'elles sont utilisées pour le moyen de
transport décrit ci-dessous soit sous à titre de confiscation pour la cause suivante(s):

**THAT THE SAID GOODS ARE SEIZED BECAUSE THEY WERE SMUGGLED OR
ATTEMPTED TO SMUGGLE THEM INTO CANADA WHETHER CLANDESTINELY
OR NOT, THEREBY EVADING THE DUTIES LAWFULLY PAYABLE; AND THAT
THE SAID CONVEYANCE WAS MADE USE OF THEREIN.**

GOODS / MARCHANDISES

Value / Valeur	Revenue Short Paid / Somme payée en moins	Amount Required for Return / Montant requis pour restitution
23,485.61	5,238.22	20,952.88

CONVEYANCE / MOYEN DE TRANSPORT

Model Year / Année : Modèle	Model / Modèle	License No. (Year) / N° imm. (Année)	V.I.N. (Year) / N. V. (Année)	Amount Required for Return / Montant requis pour restitution
1985 KENWORTH	COE	PD2994 ONT	2XKKD139X4FM 8/10/20	10,476.44

AMOUNTS RECEIVED / MONTANTS REÇUS

Method of Payment / Méthode de paiement	Receipt No. / N° de reç.	Conveyance / Moyen de transport	Total	Method of Payment / Méthode de paiement
HELD	HELD			

RIGHT TO APPEAL

The forfeiture of the goods or conveyances seized or any money or security held in trust
therefor is final and not subject to review or to be restricted, prohibited, removed, set
aside or otherwise dealt with unless a written notice is given to the seizing officer and/or
an officer at the Customs and Excise office at the address noted below requesting a
review of the Minister. This request must be given within thirty days from the date of
this seizure.

DROIT D'APPEL

La confiscation des marchandises ou des moyens de transport saisies ou celles des
montants ou garanties qui en leur nom lieu est délivrée et n'est pas susceptible de révision.
de restriction, d'interdiction, d'annulation, de rejet ou de toute autre forme d'intervention
à moins qu'un avis écrit soit donné à l'agent saisissant ou à un agent du bureau de
Douanes et Accise à l'adresse mentionnée ci-dessous en vue de faire rendre une
décision du Ministre. L'avis doit être présenté dans les trente jours suivant la saisie.

Customer Name / Nom du client : Bureau de douane (No. addressé)

PORT OF LANSDOWNE

LANSDOWNE, ONT. K0E 1L0

Original served by:
Original servi par:



Registered Mail
Poste recommandée



Personally
Personnellement

BROKER

Date

06 MAR 89

THIRD PARTY CLAIMS

ATTENTION

If you are aware of any persons, with the exception of the above named, that may be
the owner, mortgagee, heir, holder or holder of any like interest, refer to the reverse side
of this form.

REVENDEDICATIONS DES TIERS

ATTENTION

Si vous avez connaissance de toute personne autre que celle nommée ci-dessus,
qui pourrait revendiquer à l'égard de celle-ci un droit en qualité de propriétaire
de créancier, hypothécaire ou créancier privilégié ou de toute autre qualité comparable,
voir au verso.

SEE REVERSE SIDE / VOIR AU VERSO

ORIGINAL

SI VOUS ÊTES ENVOYÉ PAR AVION - CUSTOMS AND EXCISE

K 19-14-560

MINISTÈRE DU REVENU NATIONAL - DOUANES ET ACCISE

**FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA**

**TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE**

Court No. ...T-1707-90.....

N° de dossier
TIME DATA RECORDER

I.M.T. LTD. ET AL v/c ...M.N.R..

Exhibit No. P.2 L.P. Plaintiff
N° de la pièce

Filed on January 28, 1993
Déposée le

Place/Lieu ...Montreal.....

Registrar ...D. LAMO PERIN
Greffier(ière)



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

P3

Adjudications Division,
Ottawa, Ontario
K1A 0L5

Division de l'Arbitrage

REGISTERED

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Refer to File CS 73168
Référence

NOTICE

Court No. ...T-1707-90.....
N° de dossier
TIME DATA RECORDER
INT. LTD. ET AL v. M. N. R.

AVIS

To :
À :
Time Data Recorder,
2247 Guenette,
Ville St. Laurent,
H4R 2E9

Exhibit No.
N° de la pièce P3 (Plaintiffs)
Filed on
Déposée le January 28, 1989
Place/Lieu Montreal
Registrar Diane Ferrier
Greffier(ière)

April 20, 1989

Re: Appeal No. 73168/P-456-8010

Objet: N° d'appel

This refers to correspondence received concerning the above seizure at the Customs office of Lansdowne, Ontario on March 3, 1989 of the following goods:

(as per attached Statement of Goods Seized).

The above seizure or notice of ascertained forfeiture was made for the following reason(s):

La saisie des marchandises susmentionnées ou l'avis de confiscation compensatoire a été effectué pour le ou les motifs suivants:

that the said goods were not reported to Customs in contravention of section 12 of the Customs Act and the said vehicle was made use of therein.

Pursuant to section 130 of the Customs Act, this is the written Notice of the Reasons for Seizure or for the Notice served under section 124, in respect of which the decision is requested. You may within thirty days after this notice is served furnish any information or evidence considered appropriate. Further representations may be forwarded to the above address referring to our file number.

Conformément à l'article 130 de la Loi sur les douanes, ce document est un avis des motifs de la saisie, ou des motifs de l'avis prévu à l'article 124, à l'origine de la demande en vue de faire rendre au ministre une décision. Vous disposez de trente jours à compter de la signification de cet avis pour produire tout renseignement ou preuve que vous désireriez soumettre. Vous pouvez les envoyer à l'adresse susmentionnée en prenant soin d'indiquer le numéro de dossier.

For your reference, a transcript of Sections 130, 131 and 135 to 137 of the Customs Act is printed on the reverse of this form.

Vous trouverez imprimés au verso de cette formule, pour votre commodité, les articles 130, 131, et 135 à 137 de la Loi sur les douanes.

For Deputy Minister of National Revenue — Customs and Excise
Pour le Sous-ministre du Revenu national — Douanes et Accise

c.c. Starber International Inc.,
410 St. Nicolas Street,
3rd Floor,
Montréal, QC
H2Y 2P5

Attention: Raymond B. Héroux

DEPARTMENT OF NATIONAL REVENUE — CUSTOMS AND EXCISE

MINISTÈRE DU REVENU NATIONAL — DOUANES ET ACCISE

Sections 130, 131, and 135 to 137 of the Customs Act

130. (1) Where a decision of the Minister under section 131 is requested pursuant to section 129, the Deputy Minister shall forthwith serve on the person who requested decision written notice of the reasons for the seizure, or for the notice served under section 124, in respect of which the decision is requested.

(2) The person on whom a notice is served under subsection (1) may, within thirty days after the notice is served, furnish such evidence in the matter as he desires to furnish.

(3) Evidence may be given pursuant to subsection (2) by affidavit made before any justice of the peace, commissioner for taking oaths or notary public.

131. (1) After the expiration of the thirty days referred to in subsection 130(2), the Minister shall, as soon as is reasonably possible having regard to the circumstances, consider and weigh the circumstances of the case and decide, in respect of the goods or conveyance that was seized or with respect to which a notice was served under section 124,

- (a) in the case of goods or a conveyance seized or with respect to which a notice was served on the ground that this Act or the regulations were contravened in respect thereof, whether the Act or the regulations were so contravened; or
- (b) in the case of a conveyance seized or in respect of which a notice was served on the ground that it was made use of in respect of goods in respect of which this Act or the regulations were contravened, whether the conveyance was made use of in that way and whether the Act or the regulations were so contravened.

(2) The Minister shall forthwith on making a decision under subsection (1) serve on the person who requested the decision written notice thereof.

(3) The Minister's decision under subsection (1) is not subject to review or to be restrained, prohibited, removed, set aside or otherwise dealt with except to the extent and in the manner provided by subsection 135(1).

135. (1) A person who requests a decision of the Minister under section 131 may, within ninety days after being notified of the decision, appeal the decision by way of an action to the Federal Court — Trial Division in which that person is the plaintiff and the Minister is the defendant.

(2) The Federal Court Act and the Federal Court Rules applicable to ordinary actions apply in respect of actions instituted under subsection (1) except as varied by special rules made in respect of such actions.

136. Where an appeal is taken by the Crown from any judgment that orders the Crown to give or return anything that has been seized under this Act to any person, the execution of the judgment shall not be suspended if the person to whom the goods are ordered given or returned gives such security to the Crown as the court that rendered the judgment, or a judge thereof, considers sufficient to ensure delivery of the goods or the full value thereof to the Crown if the judgment so appealed is reversed.

137. The service of the Deputy Minister's notice under section 130 or the notice of the Minister's decision under section 131 is sufficient if it is sent by registered mail addressed to the person on whom it is to be served at his latest known address.

Articles 130, 131, et 135 à 137 de la Loi sur les Douanes

130. (1) Le sous-ministre signifie sans délai par écrit à la personne qui a présenté la demande visée à l'article 129 un avis des motifs de la saisie, ou des motifs de l'avis prévu à l'article 124, à l'origine de la demande.

(2) La personne visée au paragraphe (1) dispose de trente jours à compter de la signification de l'avis pour produire tous moyens de preuve à l'appui de ses prétentions.

(3) Les moyens de preuve visés au paragraphe (2) peuvent être produits par déclaration sous serment devant un juge de paix, un commissaire aux serments ou un notaire.

131. (1) Après l'expiration des trente jours visés au paragraphe 130(2), le ministre étudie, dans les meilleurs délais possible en l'espèce, les circonstances de l'affaire et décide si c'est valablement qu'a été retenu, selon le cas:

- a) le motif d'infraction à la présente loi ou à ses règlements pour justifier soit la saisie des marchandises ou des moyens de transport en cause, soit la signification à leur sujet de l'avis prévu à l'article 124;
- b) le motif d'utilisation des moyens de transport en cause dans le transport de marchandises du fait desquels il y a eu infraction aux mêmes loi ou règlements, ou le motif de cette infraction, pour justifier soit la saisie de ces moyens de transport, soit la signification à leur sujet de l'avis prévu à l'article 124.

(2) Dès qu'il a rendu sa décision, le ministre en signifie par écrit un avis à la personne qui en a fait la demande.

(3) La décision rendue par le ministre en vertu du paragraphe (1) n'est susceptible d'appel, de restriction, d'interdiction, d'annulation, de rejet ou de toute autre forme d'intervention que dans la mesure et selon les modalités prévues au paragraphe 135(1).

135. (1) Toute personne qui a demandé que soit rendue une décision en vertu de l'article 131 peut, dans les quatre-vingt-dix jours suivant la communication de cette décision, en appeler par voie d'action devant la Division de première instance de la Cour fédérale, à titre de demandeur, le ministre étant le défendeur.

(2) La Loi sur la Cour fédérale et les Règles de la Cour fédérale applicables aux actions ordinaires s'appliquent aux actions intentées en vertu du paragraphe (1), sous réserve des adaptations occasionnées par les règles particulières à ces actions.

136. Lorsque la Couronne fait appel d'un jugement lui ordonnant de remettre ou restituer à quiconque des marchandises saisies en vertu de la présente loi, l'exécution du jugement n'est pas suspendue si la personne à qui les marchandises doivent être remises ou restituées donne à la Couronne la garantie que la cour qui a rendu le jugement, ou un juge de cette cour, estime suffisante pour assurer leur livraison ou le versement de leur pleine contre-valeur à la Couronne en cas de rejet du jugement en appel.

137. Il suffit, pour que l'avis des motifs visés à l'article 130 ou que l'avis de la décision visée à l'article 131 soient considérés comme respectivement signifiés par le sous-ministre ou le ministre, qu'il en soit fait envoi en recommandé à la dernière adresse connue du destinataire.

CANADA
PROVINCE OF ONTARIO
Province de l'Ontario

FRONT...OF...LEEDS.
County/Comté, district, etc.

AND...LANSBOWNE...

SUMMONS TO A PERSON CHARGED WITH AN OFFENCE
SOMMATION À UNE PERSONNE INCLUPÉE D'INFRACTION

(Form/Formulaire 6)
(Sections/Articles 455.3, 455.5
and/or 728)

To. TIME DATA RECORDER INTERNATIONAL COMPANY, 2247. GUENETTE STREET.....
à.....

ST. LAURENT, MONTREAL, QUEBEC, H4R 2E9....(PRESIDENT: PAUL WILLIAM DOPP)
(SECRETARY: KATHLEEN DOPP)

WHEREAS you have been charged before me that you on or about the 3RD..... day of MARCH..... 19 89.

ATTENDU que vous avez été inculpé devant moi d'avoir, le ou vers le

in the FRONT..... of LEEDS AND LANSBOWNE..... in the said PROVINCE
sans le (la) de dudit

IF ONTARIO UNLAWFULLY DID FAIL TO REPORT IMPORTED GOODS TO WIT: TIME DATA RECORDERS, TIME STAMPS, AND PARTS FOR TIME DATA RECORDERS OF AN APPROXIMATE VALUE OF \$23,485.61 (CDN) TO THE NEAREST CUSTOMS OFFICE DESIGNATED FOR THAT PURPOSE THAT WAS OPEN FOR BUSINESS, AS REQUIRED BY SECTION 12(1) OF THE CUSTOMS ACT THEREBY COMMITTING AN OFFENCE UNDER SECTION 160 OF SAID ACT.

Province de l'Ontario a mis de déclarés des marchandises importées, au Bureau de douane le plus proche, doté des attributions prévues à cest effet et qui soit couvert; à savoir:

"TIME RECORDERS", "TIME STAMPS" et pieces pour "TIME DATA RECORDERS"
D'une valeur approximative de \$23,485.61 (CDN)

Tel que requis par l'article 12(1) de la loi sur les douanes commettant ainsi une infraction à l'article 160 de la loi sur les douanes

P-4

THIS IS THEREFORE TO COMMAND YOU, in Her Majesty's name,
A ces causes, les présentes vous envoient, au nom de Sa Majesté.

1. to appear before the presiding Provincial Judge or before me on the 14th..... day of SEPTEMBER..... next,
d'être présent devant le Juge président à la cour provinciale ou devant moi le jour de

at 9:30 am... o'clock in the Provincial Courtroom #1
à heures à la salle d'audience de la Cour provinciale

at 100 GARDEN STREET, GANANOQUE, ONTARIO K7G 1M9..... or before any justice
à ou devant un juge de paix

for the said judicial district who is there, and to attend thereafter as required by the court, in order to be dealt with according to law, and
pour ladite qui s'y trouve et d'être présent par la suite selon les exigences du tribunal, afin d'être traité selon la loi, et

2. to appear on the day of next, at o'clock, at
de comparaître le jour de suivant à heures à
for the purposes of the Identification of Criminals Act. (ignore if not filled in)
aux fins de la Loi sur l'identification des criminels. (ne pas tenir compte de cet alinéa s'il n'est pas rempli)

You are warned that failure without lawful excuse to attend court in accordance with this summons is an offence under subsection 133(4) of the Criminal Code. Subsection 133(4) of the Criminal Code states as follows. "(4) Every one who is served with a summons and who fails, without lawful excuse, the proof of which lies upon him, to attend court in accordance therewith, is guilty of (a) an indictable offence and is liable to imprisonment for two years, or (b) an offence punishable on summary conviction." Section 455.6 of the Criminal Code states as follows. "455.6. Where an accused who is required by a summons to appear at a time and place stated therein for the purposes of the Identification of Criminals Act, does not appear at that time and place, a justice may issue a warrant for the arrest of the accused for the offence with which he is charged."

Vous êtes avertis que l'omission, sans excuse légitime, d'être présent au tribunal en conformité de la présente sommation constitue une infraction en vertu du paragraphe 133(4) du Code criminel. Le paragraphe 133(4) du Code criminel s'énonce comme suit. "(4) Est coupable (a) d'un acte criminel et passible d'un emprisonnement de deux ans, ou (b) d'une infraction punissable sur déclaration sommaire de culpabilité, quiconque reçoit signification d'une sommation et omit, sans excuse légitime, dont la preuve lui incombe, d'être présent au tribunal en conformité de cette sommation". L'article 455.6 du Code criminel s'énonce comme suit: "455.6 Lorsqu'un prévenu à qui une sommation enjoint de comparaître aux temps et lieux indiqués aux fins de la loi sur l'identification des criminels, ne comparaît pas aux temps et lieu ainsi indiqués, un juge de paix peut décerner un mandat pour l'arrestation du prévenu pour l'infraction dont il est inculpé."

Dated this 27 day of July 89
Signed by
City of Ottawa

J. J. Amyotte
A Justice of the Peace in and for the said
juge de paix dans et pour
Province of Ontario
(County/Comté, district, etc. or/ou province)

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No.T....1707-90.....

Nº de dossier
TIME DATA RECORDER

INT...LTD. ET ALV/cM., N.R...

Exhibit No.
Nº de la pièce P.4 (Plaintiff)

Filed on
Déposée le January 28, 1993

Place/Lieu ...Montreal.....

Registrar
Greffier(ière) Diane Ferrier.

P-5

PROVINCIAL COURT (CRIMINAL DIVISION)

5

HER MAJESTY THE QUEEN

10

against

TIME DATA RECORDER INTERNATIONAL
COMPANY

15

Charges: 12(1) Customs Act

20

D E C I S I O N

Judge Fontana - Gananoque, Ontario
June 28, 1990

25

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....

N° de dossier

APPEARANCES TIME DATA RECORDER.....
INT. LTD ET AL v/c M.N.R.....

30

H. Clarke

Exhibit No.
N° de la pièce 9.5 (Plaintiffs)

Counsel for the crown

P. Kirby

Filed on January 25, 1993

Counsel for accused

Place/Lieu Montreal.....

Registrar Diane Perre

D E C I S I O N

5 Let me state for the record, unless there be
any doubt about it whatsoever first of all, that in these
circumstances the Custom's Officer Daniel Blythe was
entirely justified in laying the charge that he did. He
is confronted with the situation in which there is on the
face of it a technical breach of the Custom's Regulations
10 involving goods of substantial value. He cannot be
faulted for laying a charge. Of course all of the facts
which come to bear on the determination of an issue are
not known to Officer Blythe at that point, and that's the
purpose of hearings of this nature. Granted as I have
indicated before, the method in which goods are imported,
15 and the paper trail as it were of the documentation
certainly might not be the best. It might raise a few
eyebrows as to how it's accomplished. Clearly this is
not nearly the same as the situation where say an
individual is coming back from a trip abroad and he has
several cartons of cigarettes, or some such purchases
20 where the purchases are accompanying the importer. This
is far more complex. It's commercial in nature, it's
continuing, it's necessary to the enterprise, it's
necessary for the economy of the country. And
accordingly, this rather complex practice has arisen
25 involving custom's brokers, shippers, consolidated
orders, that sort of thing. If there is a problem in
that area that is a problem for the ministry to address
by regulation. But clearly the importer Data Recorda
International has been following what has been to them
at least a time honored practice, employing professional
individuals to worry about these details for them. I
don't mind saying that I believe Mr. Dupp is among one

5 of the most honest witnesses that I have ever heard in
a court room. I accept everything he has told me here
today without question, and that includes the recitation
of that portion where he received a phone call that
documents had been forgotten. They were forwarded by
fax, and he took certain steps with those documents, and
then subsequently heard that the goods had cleared
customs. Now surely he can do no more than that in the
10 circumstances. I have no doubt in my mind that had he
heard or anticipated that there would be a problem at the
border, he might have done something about it
immediately. But believing everything to be in order,
he finished work for the day and went home. There is
nothing that would indicate that there was any reason for
15 him to be concerned. And true at one point we may have
gotten into substantial arguments with respect to the
question of more strict absolute liability in these
cases, I do not think that that pertains in these
circumstances. I believe that on the whole of the
20 evidence, and without question, this charge must be
dismissed. The exhibits may be retained by the court
clerk for a period of 30 days unless there is any other
arrangement which is made.

25

THIS IS TO CERTIFY that the foregoing
is a true and accurate transcription
of the record made by sound recording
apparatus, to the best of my skill and
ability.

30

Eleanor M. Gray.....
Eleanor M. Gray
Certified Court Reporter.

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADATRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90

N° de dossier
TIME DATA RECORDER
INT'LTD. ETATC M.N.R.Exhibit No.
N° de la pièce P-6 (Plaintiffs)Filed on
Déposée le 28th of January 1993

Place/Lieu Montreal

Registrar
Greffier(ière) Diane Perrier

CS 73168/P-456-8010

Time Data Recorder,
Ville St-Laurent, Québec.

CLAIMANT

AND

Customs Office,
Lansdowne, Ontario.

SEIZING AGENCY

CASE SYNOPSIS AND REASONS FOR DECISION

The claimant is seeking mitigation of a seizure affected against their goods when Customs alleged that they were smuggled into the country and that their conveyance was made use of therein.

The evidence filed pursuant to section 128 of the Customs Act shows that on March 3, 1989, an RMD Declaration was presented to Customs at Lansdowne, Ontario on behalf of the claimant. This declaration was to account for one computer clock and some time cards valued at \$830.40 U.S. The conveyance carrying the goods was referred for an examination whereby a quantity of undeclared time recorders, stamps and related parts were found to be undeclared and, in the circumstances, they were seized along with the conveyance. Documents attesting to the value of the seized goods were subsequently received from the importer. The amount required for return of the goods and conveyance was \$31,429.32. The goods and conveyance were returned on security satisfactory to the Minister. The monetary breakdown for this seizure was as follows:

Goods - (Returned)

Duty	\$ 2,160.67
Sales Tax	3,077.55
Additional Assessment (3 x revenue evaded)	<u>15,714.66</u>
	\$20,952.88

Conveyance - (Returned)

Additional Assessment (equal to twice revenue evaded on goods)	\$10,476.44
--	-------------

Following the seizure, an intent to claim was filed in accordance with section 129 of the Customs Act by the claimant's Customs Broker. In response, a Notice, pursuant to section 130 of the Customs Act was sent to the claimant and their Customs Broker on April 20, 1989. This Notice alleged that the said goods were not reported to Customs in contravention of section 12 of the Customs Act and that the said vehicle was made use of therein.

Representations were received from the broker and claimant indicating that the entire affair was due to a series of mistakes by the exporter and shippers involved. Besides the declared goods, there were two other shipments loaded onto the trailer, however, the pertinent documents were never given to the driver on time, however, as soon as the error was noticed at the time of importation, every effort was made to supply Customs with these documents. In the circumstances, mitigation was requested. In response to this, departmental correspondence was sent to the Customs Broker on August 18, 1989. Proper reporting and accounting procedures were explained as well as the fact that it was the importer who is fully responsible for the accuracy of documents submitted to Customs by them or their behalf. They were advised that if there was further mitigation, it would be so reflected at the time of decision.

.../2



CS 73168/P-456-8010

- 2 -

A law firm representing the claimant filed additional representations indicating that the claimant's driver was at fault for not ensuring that he was in possession of all the documents required for Customs. To his knowledge, the lawyer believed that the goods were duty remitted under Order-in-Council PC1989-794. Since there was no revenue evaded, mitigation was requested with a suggested additional assessment equal to 10% of the duty otherwise owing. His representations were acknowledged in departmental correspondence dated October 2, 1989. At the same time, port officials were requested to verify the dutiable status of the goods at the time of seizure. They advised that the Order-in-Council quoted by lawyer only came into effect on April 28, 1989, almost seven weeks after of seizure. This information was communicated to the claimant's lawyer.

Further representations were received stating that everything humanly possible was done to prevent the driver from submitting incomplete information, however, it was too late since Customs had begun their examination. Furthermore, the correct O.I.C. for time recording devices was P.C. 1989-797 dated May 4, 1989 but retroactive to August 14, 1987. Consequently, the duty portion of the assessment should be refunded. Lastly, the name Time Data Recorder was a registered trade mark name under the Trade Marks Act but a certain company called Muzylo Enterprises Ltd. were registered users of the name and it was they (Muzylo Enterprises Ltd.) who were responsible for the infraction. Any punitive measures in this case should be directed at them and not Time Data Recorder. Full mitigation was requested in the circumstances.

Under the provisions of section 12 of the Customs Act, all goods that are imported must be reported to Customs in accordance with the Regulations Respecting the Reporting of Imported Goods. Under section 122, goods which are not reported in contravention of the Customs Act or the Regulations, become automatically subject to forfeiture, along with the conveyance they are carried in. As a result, the goods and conveyance may be seized pursuant to section 110 of the Customs Act.

The evidence submitted by the Customs office clearly established that the importer failed to declare all the goods that he was importing and that his conveyance was made use of therein. As a result, the goods and conveyance were rightfully subject to seizure and forfeiture. The amount established for return of the goods and vehicle was in accordance with sections 117 and 118 of the Customs Act, however, I am satisfied that the goods are duty remitted and this portion of the assessment should be refunded. This is the only reason I would recommend any mitigation. It should be noted that the sales tax owing should have been based on the value for duty and not the duty paid value of the goods. As it was, the officer still erred in calculating the sales tax owing. An extra \$93.00 in sales tax is owing and must be retained from the security received. However, the additional assessment has been adjusted to compensate for this error. Thus, the monetary breakdown for this seizure should be as follows:

Goods - (Returned)

Duty	Remitted - O.I.C. P.C. 1989-797
Sales Tax	3,170.55
Additional Assessment (3 x revenue evaded)	<u>15,621.66</u>
	\$18,792.21

Conveyance - (Returned)

Additional Assessment (2 x revenue evaded on goods)	\$10,476.44
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.../3



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

CS 73168/P-456-8010

- 3 -

Under the provisions of section 131, the Minister shall consider and weigh the circumstances of this case and decide with respect to the goods and conveyance that were seized.

BE IT DECIDED THAT:

- (a) there has been a contravention of the Customs Act or the Regulations in respect of the goods that were seized;
- (b) the seized conveyance was made use of in contravention of the Customs Act in respect of the seized goods;
- (c) under the provisions of section 133 of the Customs Act, that the amount of \$2,160.67 of the security taken to effect the return of the seized goods is hereby remitted and that the remaining amount of \$18,792.21 of security taken be forfeit to Her Majesty;
- (d) under the provisions of section 133 of the Customs Act, the security taken in the amount of \$10,476.44 to effect the return of the seized conveyance be forfeited to Her Majesty.

PM/mjs

Peter Melvin

Dated at Ottawa this
Fait à Ottawa ce 14 day of
jour d' Mar 19 90



Revenue Canada
Customs and Excise

Révenu Canada
Douanes et Accise

Adjudications Division
Ottawa, Ontario
K1A 0L5

Division de l'Arbitrage

P-7

Refer to File CS 73168
Référence

March 16, 1990

To : **Time Data Recorder,**
2247 Guenette Street,
Ville St-Laurent, Québec.
H4R 2E9

Re: Appeal No. **CS 73168/P-456-8010**

Objet: N° d'appel

Under the provisions of section 131 of the Customs Act decision has now been rendered in this matter as follows:

Sous l'empire des dispositions de l'article 131 de la Loi sur les douanes, la décision suivante a maintenant été rendue dans cette affaire:

- (a) there has been a contravention of the Customs Act or the Regulations in respect of the goods which were seized;
- (b) the seized conveyance was made use of in contravention of the Customs Act in respect of the seized goods;
- (c) under the provisions of section 133 of the Customs Act, that the amount of \$2,160.67 of the security taken to effect the return of the seized goods is hereby remitted and that the remaining amount of \$18,792.21 of security taken be forfeit to Her Majesty;
- (d) under to section 133 of the Customs Act, that the security taken in the amount of \$10,476.44 to effect the return of the seized conveyance be forfeited to Her Majesty.

Chief, Adjudications Division/Chef, Division de l'Arbitrage
For the Minister of National Revenue/Pour le Ministre du Revenu national

Note: See other side. Sections 132, 133, and 135 to 137 of the Customs Act.

Note: Voir les articles 132, 133 et 135 à 137 de la Loi sur les douanes imprimés au verso.

**FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA**

**TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE**

Court No. ...T-1707-90.....

Nº de dossier

TIME DATA RECORDER

INT. I.T.D. ET. N. V/c ... M..N..R..

Exhibit No.

Nº de la pièce P-7 (Plaintiff)

Filed on

Déposée le January 28, 1993

Place/Lieu Montreal

Registrar

Greffier(lère) Diane Perrier

P-8

manuel de l'Exécution des Douanes	partie 3 Processus de saisie douanière	page 1
chapitre 1 Conditions de mainlevée, infractions et allégations	section	

ANNEXE A

CONDITIONS DE MAINLEVÉE PRÉVUES AUX SOUS-ALINÉAS 117a)(ii), 118a)(ii) et 119(1)a)(ii)
POUR LES MARCHANDISES ET LES MOYENS DE TRANSPORT SAISIS EN VERTU DU PARAGRAPHE 110(1) ET
MONTANTS EXIGÉS AUX TERMES DE L'ALINÉA 124(1)b) POUR LES CONFISCATIONS COMPENSATOIRES*(1)(4)

INFRACTION/ ALLÉGATION	PREMIÈRE INFRACTION *(2)		INFRACTIONS REPÉTÉES *(2)	
	VOYAGEUR	COMMERCIAL	VOYAGEUR	COMMERCIAL
1. PAIEMENT FORCÉ *(3) art.12, 32(1) (Recours utilisé lorsque les marchandises ne sont pas déclarées ou ne sont pas déclarées en détail de façon adéquate mais que cela ne justifie pas des mesures de saisie, ou lorsque le montant des recettes éduées est inférieur à 50 \$.)	Percevoir les droits et taxes dus et annoter le document de déclaration en détail des Douanes.	Percevoir les droits et taxes dus et annoter le document de déclaration en détail des Douanes.	Des mesures de saisie peuvent être prises en application de l'allégation pertinente.	Des mesures de saisie peuvent être prises en application de l'allégation pertinente.
2. DÉFAUT DE DÉCLARATION art. 12, par. 110(1) et 124(1) «Que ledites marchandises n'ont pas été déclarées aux Douanes.»	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal à la moitié des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal aux droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal aux droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.
3. CONTREBANDE art.12, 124, et 159 et par. 110(1) (Infraction invoquée lorsqu'il y une preuve d'intention) «Que ledites marchandises sont saisies parce que l'importateur les a entrées en contrebande au Canada ou a tenté de le faire, clandestinement ou non, éludant ainsi le paiement des droits légalement exigibles» ou «Que ledites marchandises sont saisies parce que l'importateur les a entrées en contrebande au Canada ou a tenté de le faire, clandestinement ou non, et que leur importation est prohibée, contrôlée ou réglementée par la Loi sur les douanes ou toute autre loi fédérale.»	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal aux droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au triple des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au triple des droits et taxes éduées.
4. SOUS-ÉVALUATION, FAUSSE DÉSIGNATION par. 32(1) et 110(1) et art. 124 «Que ledites marchandises sont saisies parce qu'il y a eu évasion ou tentative d'évasion du paiement des droits prévu dans la Loi» ou «Que ledites marchandises sont saisies parce que le document utilisé pour la déclaration en détail prévue à l'article 32 donne une désignation des marchandises qui ne correspond pas à celle-ci.»	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal aux droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au triple des droits et taxes éduées.
5. FAUSSE DÉCLARATION art.11, 12 et 13 et par. 110(1) «Que ledites marchandises sont saisies parce que l'importateur n'a pas répondu véritablement aux questions sur les marchandises.»	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal aux droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au triple des droits et taxes éduées.
6. MARCHANDISES INCONDITIONNELLEMENT EN FRANCHISE DES DROITS ET DES TAXES art.12 et 124 et par. 110(1) «Que ledites marchandises n'ont pas été déclarées aux Douanes.»	Si la valeur des marchandises est inférieure à 2 000 \$ — déclaration en détail forcée. Si la valeur des marchandises est supérieure à 2 000 \$ — 5% de la valeur.	Si la valeur des marchandises est inférieure à 2 000 \$ — déclaration en détail forcée. Si la valeur des marchandises est supérieure à 2 000 \$ — 10 % de la valeur.	Si la valeur des marchandises est supérieure à 1 000 \$ — 10 % de la valeur.	Si la valeur des marchandises est supérieure à 1 000 \$ — 20 % de la valeur.
7. MOYENS DE TRANSPORT art.110(1)b) (Ne s'applique que dans le cas de la contrebande) «Que ledits moyens de transport ont été utilisés.»	La mainlevée des marchandises saisies est accordée moyennant le paiement d'un montant égal aux droits et taxes éduées ne dépassant pas la valeur du moyen de transport.	La mainlevée des marchandises saisies est accordée moyennant le paiement d'un montant égal au double des droits et taxes éduées ne dépassant pas la valeur du moyen de transport.	La mainlevée des marchandises saisies est accordée moyennant le paiement d'un montant égal aux droits et taxes éduées ne dépassant pas la valeur du moyen de transport.	La mainlevée des marchandises saisies est accordée moyennant le paiement d'un montant égal au double des droits et taxes éduées ne dépassant pas la valeur du moyen de transport.

- Nota : *1. Ces conditions de mainlevée ne s'appliquent pas aux marchandises dont l'importation est prohibée, réglementée ou contrôlée telles les stupéfiants ou les armes à feu qui ont été retenus ou confisqués.
- *2. Lorsque la valeur des marchandises imposables est égale ou supérieure à 2 000 \$, le montant exigible correspondra à 5 % de la valeur ou, dans le cas des marchandises commerciales, à 10 % de la valeur si ce montant est supérieur à celui calculé selon la formule. Lorsque la valeur des marchandises faisant l'objet d'infractions répétées est égale ou supérieure à 1 000 \$, le montant minimal payable sera respectivement de 10 % et 20%.
- *3. Un paiement forcé signifie qu'une personne est tenue de payer les droits et taxes dus ou d'abandonner les marchandises à la Couronne. Des appels peuvent être interjetés en vertu de l'article 60 de la Loi.
- *4. Les conditions de mainlevée sont des directives aux agents des douanes et elles n'empêchent pas le Ministre de les modifier au moment de la décision définitive.

date de publication 10 novembre 1986	date de modification 14 octobre 1988
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page 1	manual Customs Enforcement chapter 1 Terms of Release, Offences and Allegations	part 3 The Customs Seizure Process
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APPENDIX A

**TERMS OF RELEASE UNDER SUBSECTIONS 117(a)(ii), 118(a)(ii), and 119(1)(a)(ii)
FOR GOODS AND CONVEYANCES SEIZED UNDER SUBSECTION 110(1) AND AMOUNTS TO
BE DEMANDED UNDER SUBSECTION 124(1)(b) FOR ASCERTAINED FORFEITURES *(1)(4)**

CONTRAVICTION/ ALLEGATION	FIRST OFFENCE *(2)		REPEAT OFFENCE *(2)	
	TRAVELLER	COMMERCIAL	TRAVELLER	COMMERCIAL
1. FORCED PAYMENT *(3) S.12, 32(1) (used when: (a) goods are not reported or are improperly accounted for but seizure action is not warranted, or (b) generally when the amount of revenue evaded is less than \$0.00)	Collect duty and taxes owing and note Customs accounting document.	Collect duty and taxes owing and note Customs accounting document.	Seizure action may be taken using the applicable allegation.	Seizure action may be taken using the application allegation.
2. NON-REPORT S.12, 110(1) 124(1) "That the said goods were not reported at Customs".	Seizure, release on: duty and taxes owing plus an amount equal to one-half the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to one-half the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.
3. SMUGGLING S.12, 159, 110(1) 124 (alleged where there is evidence of intent) "That the said goods are seized because he/she smuggled or attempted to smuggle them into Canada whether clandestinely or not, thereby evading the duties lawfully payable" or "that the said goods are seized because he/she smuggled or attempted to smuggle them into Canada, whether clandestinely or not, the importation of which is prohibited controlled or regulated by or pursuant to the <i>Customs Act</i> or any other act of Parliament".	Seizure, release on: duty and taxes owing plus an amount equal to the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded, not to exceed the duty paid value.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded.
4. UNDERRVALUATION, MISDESCRIPTION S.32(1), 110(1) 124 "That the said goods are seized because there is evidence of evasion or attempted evasion of the payment of duties under the Act" or "That the said goods are seized because the document used for the purpose of accounting under Section 32 included a description of goods that does not correspond with the goods".	Seizure, release on: duty and taxes owing plus an amount equal to the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded.
5. UNTRUE STATEMENTS S.11, 12, 13, 110(1) "That the said goods are seized because he/she failed to answer truthfully questions with respect to the goods".	Seizure, release on: duty and taxes owing plus an amount equal to the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded.
6. UNCONDITIONALLY DUTY AND TAX FREE GOODS S.12, 110(1) 124 "That the said goods were not reported at Customs".	If value of the goods is less than \$2000.00 — forced accounting. If value of the goods is greater than \$2000.00 — 5% of the value.	If value of the goods is less than \$2000.00 — forced accounting. If value of the goods is greater than \$2000.00 — 10% of the value.	If value of the goods is greater than \$1000.00 — 10% of the value.	If value of the goods is greater than \$1000.00 — 20% of the value.
7. CONVEYANCES S.110(1)(b) (applies only in the case of smuggling) "That the said conveyance was made use of therein."	Seizure, release on: an amount equal to the duty and taxes evaded on the goods, not to exceed the value of the conveyance.	Seizure, release on: an amount equal to twice the duty and taxes evaded on the goods, not to exceed the value of the conveyance.	Seizure, release on: an amount equal to the duty and taxes evaded on the goods, not to exceed the value of the conveyance.	Seizure, release on: an amount equal to twice the duty and taxes evaded on the goods, not to exceed the value of the conveyance.

- Note: *1. These terms of release do not apply to prohibited, restricted or controlled goods such as narcotics or firearms which are to be held as forfeited.
 *2. Where the value of dutiable goods equals or exceeds \$2000.00, the amount payable will be 5% of the value or 10% of the value in the case of commercial goods, if that amount is greater than the amount calculated according to the formula. For goods in the repeat column, the value will be \$1000.00 and the least amounts payable will be 10% and 20% respectively.
 *3. Forced payment means that a person is required to either pay the duties and taxes owing or abandon the goods to the Crown. Appeals are under S. 60 of the Act.
 *4. These terms of release are directions to Customs officers but do not preclude the Minister from changing these terms at the time of final decision.

date issued November 10, 1986	date amended October 14, 1988
----------------------------------	----------------------------------

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....

Nº de dossier.....

TIME DATE RECORDER.....

TNT..... V/c M.N.R.....

Exhibit No.
Nº de la pièce P.8 (Plaintiffs)

Filed on

Déposée le 28th of January 1993

Place/Lieu Montreal.....

Registrar Diane Person
Greffier(ière)

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et Accise

PQ

**REPORT OF THE CIRCUMSTANCES AND EVENTS LEADING TO:
RAPPORT CIRCONSTANCIÉ SUR LES FAITS AYANT DONNÉ LIEU À LA:**

1 of 2

Seizure No. / Saisie n°	Customs Office / Bureau de douane
456-8010	LANSDOWNE, ONT. 456

SEIZING OFFICERS REPORT
D. BLYTHE #137

SEIZURE DATE: 03MAR89
SEIZURE TIME: 1710 HRS

COMPANY:
TIME DATA RECORDER
2247 GUENETTE, ST. LAURENT
MONTREAL, QUEBEC H4R 2E9

ALLEGATION:
COMMERCIAL SMUGGLING

U.S. EXPORTER:
ACROPRINT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA
U.S.A. 27604

U.S. INTERMEDIATE:
TIME DATA RECORDER
c/o DODGE MARKHAM
POWERS ROAD
CONKLIN, NEW YORK
U.S.A. 13748

CARRIER: J.S.G. INDUSTRIES
KINGSTON, ONT.

While on duty at the Port of Lansdowne, commercial operations, a truck driver, later identified as HERRICK, William (DOB: 27 07 1957), presented two RMD packages for processing (1705hrs). The RMD's were as follows:

(1) Importer: Ecara Business Products (CAEH85103)

Trans #: 12997-99012774-9

Broker: RA Farrow (sub-agent)

Exporter: Dodge Markham

Goods: 428 bxs time register cards

(2) Importer: Time Data Ltee (ABX19179)

Trans #: 12997-99012773-8

Broker: RA Farrow (sub-agent)

Exporter: Acroprint Time Recorder Co.

Goods: 1 computer clock model 9000/ 2 bxs cards

The RMD's were processed, and at 1710 hrs were entered into referral status in RSS primary. The reasons for the referral were varied: (1) it seemed peculiar that only one machine was being imported along with over 24,000 lbs of cards; (2) although the importers were named differently, both had the same addresses; (3) it seemed that there was a possibility that the company involved could be a non-resident importer, based on the addresses and names.

An examination and load check revealed the following:

(a) **GOODS PRESENT AND ACCOUNTED FOR:** all goods declared in RMD packages (as above).

(b) **GOODS PRESENT AND NOT ACCOUNTED FOR:**

1. 39 used time clocks valued at \$390.00 U.S.

Consigned to Time Data Recorder, Canada.

Exported by Tracy Clock, Michigan U.S.A.

Located on 1 pallet in 10 boxes.

2. 2 skids containing 119 time registers & parts.

No invoices/bills of lading/or Customs documents.

Pallets marked for ECARA as were time cards.

Name and signature of seizing officer / Nom et signature de l'agent saisissant
DAN BLYTHE

Badge No. Nº de l'insigne	Date
137	03 MAR 89



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

REPORT OF THE CIRCUMSTANCES AND EVENTS LEADING TO:
RAPPORT CIRCONSTANCÉ SUR LES FAITS AYANT DONNÉ LIEU À LA:

2 of 2

Seizure No. / Saisie n° 456-8010	Customs Office / Bureau de douane LANSDOWNE, ONT. 456
---	--

These unaccounted for goods were removed from the trailer and re-checked against the RMD's. No indication of these goods were found on the RMD's, or in a thorough exam of the trailer and tractor for withheld documents. I then consulted Shift Supt. Mangan regarding the situation and it was decided to place the unaccounted for goods and the conveyance under seizure. I informed the driver of the action being taken and began processing the seizure.

At 1900 hrs, the driver told me that he contacted his office about the situation and that they came across paperwork regarding the goods in question. At 1921 hrs I received a 3 page FAX message consisting of:

- (a) 1 CCI for the time registers and parts: \$19533.53 U.S.
Purchaser: Time Data Recorder.
Date of Direct Shipment to Canada: 2-15-89
(b) 2 invoices from Acroprint: 1 for machines/1 for parts.
No explanation for this revelation was given to me at any time during this initial investigation.

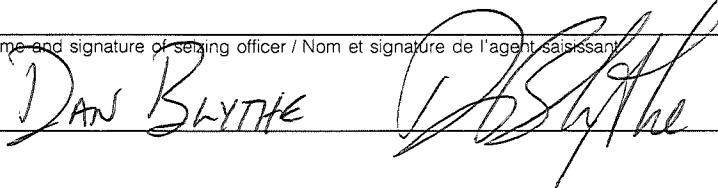
At 1940 hrs, Regional Investigations, J. Pinches, was contacted by Supt. Mangan and informed of the circumstances. It was decided to proceed with a commercial smuggling allegation against the goods and conveyance.

At 2000 hrs, the driver was questioned regarding the circumstances leading up to the action taken (copy enclosed). HERRICK essentially states that he was sleeping while the goods were being loaded and that he had no knowledge that they were there until I examined the load. HERRICK was then released.

The seized goods were marked and remained in the warehouse, while the goods to be released were placed back in the trailer under Customs seal. The tractor and trailer were placed in the Customs compound.

An AICS/PIRS check revealed that Time Data Recorder has a previous seizure against them at Fort Erie for under-valuation (accr# 85 4037790, ori ON80101, date: 85 04 04). The repeat offender provisions of the Customs Act were applied and the terms of release calculated at \$20,952.88 for the goods, and \$10,476.44 for the conveyance. This concluded my involvement in this seizure.

Respectfully

Name and signature of seizing officer / Nom et signature de l'agent saisissant 	Badge No. Nº de l'insigne 137	Date 03 MAR 89
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**FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA**

заявления о том, что

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maka riguerente a nk ne ,e'OMd
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and descended and went on back again to see what was left.

26-21-S : haben wir die Gelegenheit mit Ihnen darüber zu sprechen. Ich kann Ihnen nur sagen, daß es sich um eine sehr schwierige Sache handelt. Ich kann Ihnen nicht viel dazu erzählen, aber ich kann Ihnen versichern, daß wir alles tun werden, um Ihnen zu helfen.

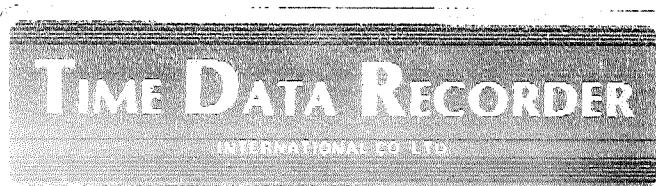
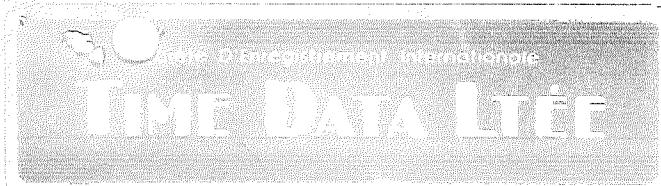
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, сенатънъти едъ бемеятъ баг пагнам . тъкъ чд бедеатна
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At 5000 m², the **HERBIVORE** community has the highest species richness (11) and the lowest evenness (0.66). The **HERBIVORE** community is dominated by *Agave* (10.5%), *Yucca* (10.5%) and *Opuntia* (10.5%). The **HERBIVORE** community is characterized by a high proportion of woody species (45.5%) and a low proportion of grasses (10.5%). The **HERBIVORE** community is characterized by a high proportion of woody species (45.5%) and a low proportion of grasses (10.5%).

Chapman & Schlesinger
base their claim on the
fact that under the
present system, the
right to sue for
damages is limited
to those who have
been injured by
the acts of another.
Under the proposed
plan, however,
anyone who has
been injured by
the acts of another
would be entitled
to sue for damages.
This would give
people more
protection from
injury.

сама таңырылғы атасы және тарих белгесінен халық СЫРЫСАЛА НА
— Қарынан ғорған Ерік шеңберде мадді шемделе аныктап анықтаудың
жартиясынан (40 № 40 ЗГ: ж.б. № 10586) 1995 жылдың 28 қарашасынан бастап
бетінде оның тағы да анықтаудың ғибадаттылық тәсебек
жартиясынан (44, ЗГД, 059) жаңы белгесінен көз карташынан
және бебелессеңдер. Анықтаудың оның тағы да № 44, ЗГД, 059 ның «Абсолют

En el desarrollo de este trabajo se han hecho presente las siguientes personas:



MONTRÉAL 2240 QUÉBECTE 38-1420 • TEL. 525-5000 • TELEGRAPH 2-3000 • FAX 514 382-1470
TORONTO 100 QUEBEC ST. SUITE 201 • TEL. 416 486-1000 • FAX 416 486-1001

Collins & Associates
2220 University

Attn: Mr. John C. Collins

Mr. John C. Collins

March 19, 1990

Subject: Job # 200-0000

Re: Project # 200-0000 - Mr. John C. Collins, P.E.
The subject of the project is a report on the
existing condition of the bridge.

1. Application for inspection

2. Project description

3. Existing condition of the bridge

4. Existing condition of the bridge

5. Existing condition of the bridge

6. Existing condition of the bridge

7. Existing condition of the bridge

8. Existing condition of the bridge

9. Existing condition of the bridge

10. Existing condition of the bridge

John C. Collins

cc:

MCCARTHY & McCARTHY

ATTORNEYS AT LAW

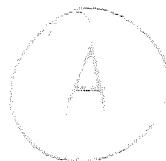
1000 DEADERICK ST.
NEW ORLEANS, LOUISIANA
70112
TELEPHONE 873-1200
TELEX 32-1200
FAX 873-1200

THE FIRM OF MCCARTHY & MCCARTHY

ATTORNEYS AT LAW
NEW YORK, NEW YORK
1000 BROADWAY
PARK AVENUE
CARL HAGEMAN, JR., CHIEF
OF STAFF

RECEIVED - 10/10/88

DELIVERED



Miss Diane Depp
Montgomery, Paul, Depp
1034 Cedar Street
Montgomery, Alabama
36111 USA

Attn: Diane Depp, Esq.,
President

Dear Diane:

Re: Magid Partnership

On behalf of Charles B. Magid and his wife, Linda Magid, I enclose herewith three copies of a letter which Magid has appointed a lawyer to represent him in a contentious dispute over the value of a house he sold to Diane Depp, President of Montgomery, Paul, Depp, Inc. The letter was written by Magid's attorney, John C. McRae, and it is dated October 10, 1988. It is my understanding that the letter is being sent to you at Diane Depp's office, and I would appreciate your passing it along to Diane Depp or to her attorney, if she has one.

Very truly yours,
John C. McRae
McRae, Depp & Associates
Montgomery, Alabama
(205) 222-1000

SDAC:pwk
encl.

Journal of Economics

Volume 1, page 101

Editorial
Notes

Review Article

Editorial Note: The following article is the first in a series of three which will appear in this journal during the present year.

The author, Dr. J. R. Green, is a member of the Department of Economics at the University of California, Berkeley, and has been a visiting scholar at the University of Michigan, Ann Arbor, during the past year.

The article is concerned with the theory of taxation and its application to the problem of income distribution.

The author's main argument is that the theory of taxation must be based on a clear understanding of the economic principles involved.

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1942-1943

1942-1943

THE HISTORY AND DEVELOPMENT OF A PROJECTED LINE

The history of a projected line is the history of its
development from a point of origin.

The first step in the development of a projected line is to determine
the point of origin or starting point of the line.

Point of origin

Projected line

Point

Line

The second step in the development of a projected line is to determine
the direction and distance of the projected line from the point of origin.

The third step in the development of a projected line is to determine the
angle of projection of the line from the point of origin.

The fourth step in the development of a projected line is to determine the
length of the projected line from the point of origin.

Point of origin Projected line Angle of projection Length of projected line

With the above information, the projected line can be drawn.

The projected line is a straight line extending from the point of origin to the
angle of projection.

The projected line is a straight line extending from the point of origin to the
angle of projection.

Point of origin

Projected line

Angle of projection

Length of projected line

The projected line is a straight line extending from the point of origin to the
angle of projection.

Projected line

Angle of projection

Length of projected line

Projected line

Angle of projection

Length of projected line

28.
28.1
28.2

1

THIS AGREEMENT made as of the 10th day of June, 1961

BY AND BETWEEN



THE STATE BANK OF KANSAS CITY,
A MEMBER BANK OF THE FEDERAL RESERVE SYSTEM
WITH OFFICES IN KANSAS CITY, MISSOURI

AND THE TRUST COMPANY OF KANSAS CITY,

A MEMBER BANK OF THE FEDERAL RESERVE SYSTEM

ASSETS

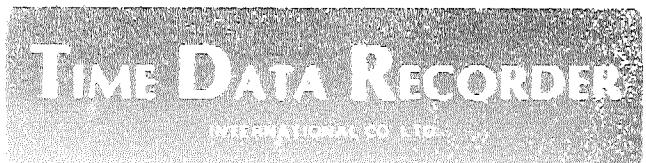
THE STATE BANK OF KANSAS CITY,
A MEMBER BANK OF THE FEDERAL RESERVE SYSTEM
WITH OFFICES IN KANSAS CITY, MISSOURI

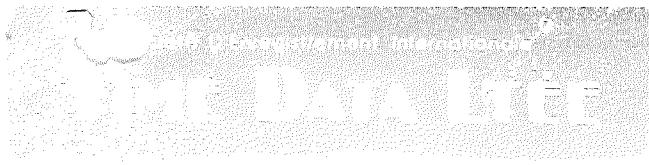
AND THE TRUST COMPANY OF KANSAS CITY,

A MEMBER BANK OF THE FEDERAL RESERVE SYSTEM

COMBINED ASSETS CONSISTING OF THE ASSETS OF THE STATE BANK OF KANSAS CITY, A MEMBER BANK OF THE FEDERAL RESERVE SYSTEM, WITH OFFICES IN KANSAS CITY, MISSOURI, AND THE TRUST COMPANY OF KANSAS CITY, A MEMBER BANK OF THE FEDERAL RESERVE SYSTEM, WITH OFFICES IN KANSAS CITY, MISSOURI, AS OF JUNE 10, 1961, AS PROVIDED FOR IN THE AGREEMENT OF JUNE 10, 1961, BETWEEN THE STATE BANK OF KANSAS CITY AND THE TRUST COMPANY OF KANSAS CITY, AS AMENDED BY THE AGREEMENT OF JUNE 10, 1961, BETWEEN THE STATE BANK OF KANSAS CITY AND THE TRUST COMPANY OF KANSAS CITY.

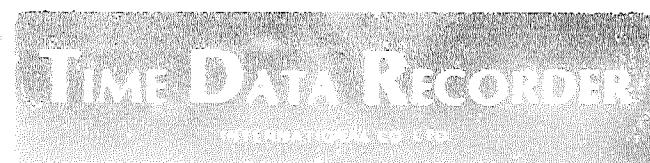
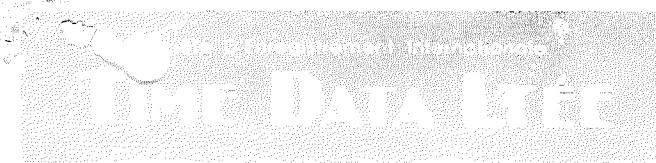
THE STATE BANK OF KANSAS CITY, A MEMBER BANK OF THE FEDERAL RESERVE SYSTEM, WITH OFFICES IN KANSAS CITY, MISSOURI, AND THE TRUST COMPANY OF KANSAS CITY, A MEMBER BANK OF THE FEDERAL RESERVE SYSTEM, WITH OFFICES IN KANSAS CITY, MISSOURI, AGREE AS FOLLOWS:

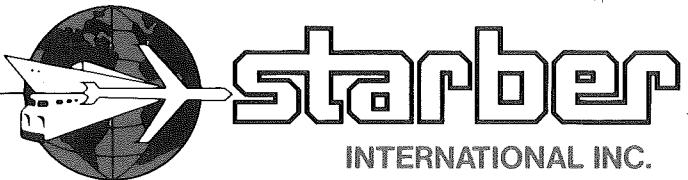




TIME DATA RECORDER
A COMPUTERIZED SYSTEM FOR
RECORDING AND PROCESSING
TIME-DEPENDENT DATA

The Time Data Recorder is a computerized system designed to record and process time-dependent data. It consists of a central computer unit connected to various sensors and actuators. The system can be used to monitor and control processes such as temperature, pressure, flow, and level. The recorded data can be stored in memory or output to a printer or other data storage device. The Time Data Recorder is a valuable tool for process monitoring and control, providing accurate and reliable data for analysis and decision-making.





May 31, 1989

TRANSITAIRES INTERNATIONAUX • COURTIERS EN DOUANE
INTERNATIONAL FREIGHT FORWARDERS • CUSTOMS BROKERS

REVENUE CANADA
CUSTOMS AND EXCISE
Adjudications Division
17th floor
191 Laurier Avenue West
Ottawa, Ontario
K1A 0L5



NR-CE RN-DA
RECORDS MANAGEMENT
GESTION DES ARCHIVES

P.M.
JUN 2 1989
CS-73768

Attention: Mr. Peter Melvin

Reference: Your file CS73168
Time Data Recorder Ltd

Dear Sir:

We enclose documents and arguments, herewith, to demonstrate the lack of fraudulent intention, on behalf of our clients, Time Data Recorder Ltd (Ecara), and J.S.G. Industries in the aforementioned seizure.

Attachement "A": Sequence of events (4 pages)

This reconstitution was prepared with information gathered from all people involved. It would seem that some confusion led to the preparation of a "shipping order" (attachment "F") being prepared for 428 pieces only, which represented goods actually sold by Dodge Markam to Ecara Business Products Inc. These goods were also covered by the invoice handed to the driver for clearance.

However, as described in "background", J.S.G. was also carrying goods from 2 other suppliers, Acroprint and Tracy Clock. One Acroprint shipment was documented and given to the driver. Refer to transaction 12997-99012773-8 (attachment "G"). Already, the invoice quantity (428 and 3) did not match the bill of lading (shipping order: 428). This should be the first indication that an honest mistake had occurred.

More importantly, Dodge Markam, as soon as they discovered the mistake, advised their customer (Time Data) who in turn advised the carrier, and so on. The facsimile transmission, however, did not arrive soon enough for it to be submitted to the driver, thus resulting in improper documentation being submitted to customs.

...2/

Attachment "B": Facsimile transmission (4 pages)

The Acroprint invoices were telecopied by Dodge Markam to J.S.G. at 5:10 p.m. Note that Dodge Markam's telecopier's time was on Daylight Saving time, one hour ahead of "real" time, as demonstrated by J.S.G.'s facsimile transmission to customs (attachment "E").

Attachment "C": Background (2 pages)

As mentioned therein, J.S.G. has been serving Time Data Recorder Inc. (Ecara) in this way for nearly one year.

Attachment "D": Statements (6 pages)

These statements by the exporter, importer and agent (Russell A. Farrow) clearly confirm these events.

Attachment "F": shipping order (1 page)

Please note that driver signed for 428 pieces, "S.L.C." (shipper's load and count).

Attachment "G": Transaction 99012773-8 (2 pages)

This coding form represents another Acroprint shipment also contained in the same truck, consisting of 3 pieces. It was duly declared, although no bill of lading made mention of it, thereby demonstrating good faith.

Attachment "H": Other transactions (4 pages)

Late August 1988, this same type of transaction occurred, and all goods were duly declared.

Attachment I: Other transactions (8 pages)

Late November 1988, ditto.

From all the above evidence, it is obvious that although it is true that the goods from Acroprint and Tracy Clock were not declared, there certainly was no unlawful intention, and reasonable effort were made to correct the mistake as soon as it was discovered.

...3/

3/.

Since it is customary for carriers and custom brokers to synchronize the release and delivery of import shipments, especially when the time of arrival at the border is outside regular office hours, the importer had no reason to suspect that documents were not in order. Had he known, he certainly would have acted accordingly, and this is demonstrated by his reaction at the time he was advised of the mistake.

In view of the above, we hereby ask that the penalties be removed, and that the deposited surety bonds be returned.

Please accept our cordial best regards.



Raymond B. Héroux
Custom Consultant

RBH/rs
c.c. Mr. Paul Dopp, Time Data Recorders
Mr. Ron Bisaillon, J.S.G. Industries

SEQUENCE OF EVENTS
MARCH 3, 1989

- 10:00 am Driver Bill (William F. Herrick) called the office in Kingston from Ithaca, N.Y. to advise he was empty having unloaded his trailer of wood shavings at Ithaca Agway Inc. He was instructed to proceed to Dodge Markham Inc. in Conkland, N.Y. to pick up a load for Ecara Systems in Montreal, Que.
- 11:30 am Driver Bill arrived at the shipping and receiving department of Dodge Markham in Conkland, N.Y. and was advised his load was ready but the paperwork was not. The lady told him he could back his truck up to the dock and she would call him when the papers were ready. Meanwhile they would load the trailer. The lady advised driver Bill that the shipment consisted of seventeen skids (24,000) lbs. not a full truckload. Driver Bill suggested that they load only one skid wide in the center in the front and back of the trailer for a few rows and that they put two skids wide in the center thus spreading the weight for a better ride and preventing the skids from shifting in transit.
(During loading the driver is not allowed beyond a certain point in the office or in the warehouse - union or theft regulations presumably which prevented him from viewing what and how it was being loaded). The lady informed driver Bill she would inform him when the bills were ready and told him what door to back up to. Driver Bill backed the trailer up to the dock and remained in the cab of the vehicle. About 1:00 pm driver Bill saw the lady comming out of

...2...

the shipping / receiving door beckoning him to come into the office which he did. He was presented with an envelope containing customs papers and U.S. export papers for 428 cartons and one clock. He signed the bill of lading as receiving 428 cartons - S.L.C. (shippers load and count as he could not witness the loading nor counted the pieces). He noticed that although he had two sets of customs documents for Canada Customs - time cards and one clock - he had only one set of U.S. export papers for the time cards. On inquiring he was advised by the lady that since the value of the clock was under \$1,500.00, no U.S. export declaration was necessary and accordingly, his papers were in order. Driver Bill then called the J.S.G. office in Kingston to advise he was leaving Conkland, N.Y. heading for customs at Lansdowne, Ontario. Dodge Markham states they handed the driver two envelopes, one containing their documents for time cards and one clock and another containing customs documents for two skids of punch clocks they had received from North Carolina for Ecara and had loaded on the same load. The driver insists there was only one envelope.

3:15 pm Driver Bill called the office in Kingston and advised he would be close to 5:00 pm for his clearing. He was instructed to and called Ecara's customs broker (Blackpool Customs Broker) (actually: Starber International Inc.) in Montreal and gave them all the details off the documents he had for clearance. Since Blackpool do not have an office at Lansdowne, they, in turn, contract the work to Russell A. Farrow Ltd. Blackpool advised driver Bill that his

...3...

...3...

clearance would be done by Russell A. Farrow and all the information faxed to them. Driver Bill then proceeded to Customs.

4:40 pm Driver Bill stopped at U.S. Customs and turned in the yellow Export Declaration forms.

4:45 pm Driver Bill arrived at Canadian Customs and proceeded to Russell A. Farrow Ltd. He was advised his papers were all ready for him and he turned in the customs papers he had been given by Dodge Markham. They were checked by Russell A. Farrow while he wrote up the pink manifest. Driver Bill then proceeded to Canada Customs where he turned in the clearance.

5:15 pm At J.S.G.'s office in Kingston, (which is also the owner's home) the phone rang and as all the staff had departed, Joan Bisaillon (who does the invoicing and payables) answered it. Mr. Paul Dopp, of Ecara Systems advised that they had just received a call from Dodge Markham advising that the driver who had picked up a load for him that afternoon had forgotten the customs papers on the counter when he left. He was faxing them immediately to us. Mrs. Bisaillon, not knowing anything about the load or the mechanics involved in it, only knew it was going to Montreal to Ecara and so had Mr. Dopp hold on one line while she called our representative in Montreal, Mr. Vance Wilson. Mr. Wilson did not know anything about the load but knew that Russell A. Farrow Ltd., usually clears these loads. He advised Mrs. Bisaillon to hold on and he would

...4...

call the customs broker in Lansdowne, Ontario, which he did and spoke with Cindy there who advised that the driver had already left. This information was given to Mrs. Bisailon who was holding on the other line and Mr. Wilson was thanked for his trouble. This same information, "The load was cleared and the driver had already left" was passed on to Mr. Dopp who thanked Mrs. Bisailon.

7:15 pm Driver Bill called the office in Kingston and spoke to Mrs. Bisailon explaining he was at Canada Customs and his paperwork was not correct. Mrs. Bisailon had advised she had received some documents from Ecara in Montreal (actually they were from Dodge Markham in Conkland, N.Y.) and perhaps this is what he needed. While Mrs. Bisailon held on, driver Bill went and saw the customs officer and explained some documents arrived by fax at the office pertinent to his load. Did Customs want or need these? The officer said yes, they wouldn't hurt and gave him the fax number to forward them immediately.

Mrs. Bisailon did not know how to use the fax and was able to reach her brother-in-law, who, by telephone, talked her through sending the missing documents on the fax direct to Customs. This was accomplished at 7:21 pm.

At 8:30 pm driver Bill called back to advise his truck and trailer as well as the load was seized by Customs. No documents or paperwork was given to him but he was advised nothing could be done until Monday. Driver Bill said there were two other J.S.G. trucks at Customs, just cleared and could hitch a ride home with them.

ATTACHMENT "B"

03/03/89 17:16 81 613 549 1124

J. S. G. IND.

001

ACTIVITY REPORT

→ RECEPTION OK

TRANSACTION # 1289
CONNECTION TEL 607 775 5150
→ CONNECTION ID 26 Powers Road
→ START TIME 03/03 17:10
USAGE TIME 06' 33
PAGES 3

RECEIVED FROM:
DODGE-MARKAM

Revenue Canada
Customs and Excise Revenu Canada
Douanes et Accise

CANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page
1 of 1

1. Vendor (Name and Address)/Vendeur (Nom et adresse)		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada		
Acroprint Time Recorder Co. 5640 Departure Drive Raleigh, NC 27604		2-15-89		
4. Consignee (Name and Address)/Destinataire (Nom et adresse)		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (S'il diffère du destinataire)		
Time Data Recorder C/O Dodge Markham Powers Road Conklin, NY 13748		Time Data Recorder 2247 Guenette St. Laurent Montreal, Quebec, Canada H4R 2E9		
6. Country of Transhipment/Pays de transbordement				
7. Country of Origin of Goods Pays d'origine des marchandises		IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTER ORIGINS AGAINST ITEMS IN 12 SI L'EXPÉDITION COMPREND DES MARCHANDESSES D'ORIGINES DIFFÉRENTES, PRÉCISER LEUR PROVENANCE EN 12		
USA				
8. Transportation: Give Mode and Place of Direct Shipment to Canada Transport: Préciser mode et point d'expédition directe vers le Canada		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)		
		FOB Raleigh, NC Net 30 Days		
10. Currency of Settlement/Devises du paiement				
		US DOLLARS		
11. No. of Pkgs Nbr de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	14. Selling Price/Prix de vente 15. Total	
60	Model 125 Time Recorder	60	135.00	8100.00
43	Model 150 Time Recorder	43	162.50	6987.50
2	Model BP125-6 Time Recorder	2	195.00	390.00
2	Model BP125-R6 Time Recorder	2	220.00	440.00
4	Model ETC/MT Stamps	4	206.00	826.00
8	Model ETC Stamps	8	182.50	1460.00
	Misc. Parts			1059.74
				19263.24
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte	<input type="checkbox"/>	16. Total Weight/Poids Total Net	17. Invoice Total Total de la facture Gross/Brut 913.5 Kilogram 19533.53
Commercial Invoice No./N° de la facture commerciale	5020			
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)	20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)			
21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)	22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte			
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser:	24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:	25. Check (If applicable): Cocher (S'il y a lieu):		
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>		
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érrection et d'assemblage après l'importation au Canada \$ _____	(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises <input type="checkbox"/>		
(iii) Export packing Le coût de l'emballage d'exportation \$ _____	(iii) Export packing Le coût de l'emballage d'exportation \$ _____			

03/03/89 18:12

T 607 775 5150 26 Powers Road

82



ACROPRINT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA 27604
(919) 872-5800
(REMIT ONLY TO ABOVE ADDRESS S)

(SHIPPED TO SAME AS SOLD TO UNLESS SHIPPED BELOW)

S TIME DATA RECORDER
O 2247 GUENETTE
D MONTREAL, ST. LAURENT, QUEBEC
T H4R 2E9

S
H
I
P
↑
O

PAGE 1 OUT OF 2

ACT. #TF0001

SERVICE CHARGE ON PAST DUE ACCOUNTS IS 1.5% PER MONTH

TERMS: "DO NOT DISCOUNT
TRANSPORTATION OR TAX"

INVOICE NO.	INVOICE DATE	DATE SHIPPED	NO. PACKAGES	DELIVERY	F.O.B.	NET 30 DAYS			
OUR ORDER NO.	DATE ENTERED	CUSTOMER ORDER NO.		SHIPPED VIA		PPD	COLL	COD	BILL OF LADING
TOTAL ORDER	PART NUMBER AND DESCRIPTION				QUANTITY SHIPPED	QUANTITY BACK OR'D	UNIT PRICE	AMOUNT	
30	125QR4 BX ACROPRINT TIME RECORDERS S# 257678BU-257707BU		121	ASAP	PILOT	XXX			
25	125NR4 BX ACROPRINT TIME RECORDERS S# 257653BU-257677BU				25	0	135.00		3375.00
5	125SR4 BX ACROPRINT TIME RECORDERS S# 257738BU-257742BU				5	0	135.00		675.00
10	150NR4 BX ACROPRINT TIME RECORDERS S# 257767BU-257776BU				10	0	162.50		1625.00
8	150SR4 BX ACROPRINT TIME RECORDERS S# 257805BU-257812BU				8	0	162.50		1300.00
25	150QR4 BX ACROPRINT TIME RECORDERS S# 257777BU-257801BU				25	0	162.50		4062.50
2	BP125-6QR4 BX ACROPRINT TIME RECORDERS S# 257743BU, 257744BU				2	0	195.00		390.00
2	BP125-R6QR4 BX ACROPRINT TIME RECORDERS S# 257745BU-257746BU				2	0	220.00		440.00
4	ETC/MT ACROPRINT TIME STAMPS S# 807008BU-807011BU (WITH MILITARY TIME)				4	0	206.50		826.00
8	ETC ACROPRINT TIME STAMP S# 806840BU-806847BU				8	0	182.50		1460.00

SUB TOTAL

CONTINUE

PREPAID SHIPPING
CHARGES

ON PAGE 2

TOTAL

03/03/89 18:14

607 775 5150 26 Powers Road

93



ACRO INT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA 27604
(919) 872-5800

(REMIT ONLY TO ABOVE ADDRESS)

(SHIPPED TO SAME AS SOLD TO UNLESS SHOWN BELOW)

S TIME DATA RECORDER
O 2247 GUENETTE ST.
D MONTREAL, ST. LAURENT, QUEBEC
T H4R 2E9

卷之三

PAGE 2 OUT OF 2

ACT. #1FO0001

SERVICE CHARGE ON PAST DUE ACCOUNTS IS 1.5% PER MONTH

**TERMS: "DO NOT DISCOUNT
TRANSPORTATION OR TAX"**

SUB TOTAL

**PREPAID SHIPPING
CHARGES**

TOTAL

BACKGROUND

J.S.G. Wood INdustries is a private company engaged in the wood shavings business for over twenty years, owned by Joan and Gerry Bisaillon. The head office is located in their private home in Kingston and a staff of five employees handles the duties of sales, dispatch, etc. J.S.G. owns twelve tractors and operates these along with three "broker" tractors in order to deliver the wood shavings to customers in Canada and the United States. The base for these trucks is Pembroke, Ontario, where J.S.G. maintains a garage, yard and mechanics.

A few years ago, it was evident that the practice of sending our trucks loaded with wood shavings to a customer and then returning home empty was uneconomical and sooner or later would render us uncompetative in the market. Accordingly, J.S.G. applied for and procured permits to allow us to back-haul, that is, to transport loads for other companies on the return instead of comming home empty.

To this end, J.S.G. has made contact with some shippers and importers for whom we now transport goods inbound only.

Such is the case with Ebara Systems of Montreal, Quebec. They import time data "punch" cards from Dodge Markham Inc. of Conkland, New York. J.S.G. charges \$600.00 Canadian currency to transport this load from Conkland to Montreal whether it be for one skid or a full load. No other goods are loaded on this unit other than Ebara's and the \$600.00 is the truckload rate. A year or so ago, Mr. Dopp of Ebara mentioned that he was also importing time "punch" clocks from North Carolina to Montreal and the freight for these small shipments was excessive. It was suggested that he could ship these punchclocks to Conkland, N.Y. much more economically and co-ordinate their delivery to Conkland with a pickup of time cards going to Montreal.

..2...

Since there has never been a full load of timecards, the clocks could be readily transported in the same movement at no additional cost to Ecaro as they were already paying the "truckload" rate. This is what has been happening for the last year or two.

Last week, Ecaro Systems advised that they would have a load ready for pickup in Conkland, N.Y. on Thursday March 2nd or Friday, March 3rd. J.S.G. confirmed a truck would be available to pickup these goods about noon on Friday, March 3rd, 1989 and would deliver them in Montreal, March 6th, 1989.



Russell A. Farrow LIMITED
CUSTOM HOUSE BROKERS
Established 1911

P. O. BOX 333
WINDSOR, ONTARIO
N9A 6L6
(519) 252-4415

MARCH 7, 1989

P.O. BOX 42
LANSDOWNE, ONTARIO
KOE 1L0

J.S.G. INDUSTRIES
P.O. BOX 150
KINGSTON, ONTARIO
K7L 4V6

ATTENTION: RON BISAILLON

Dear Mr. Bisaillon:

RE: SEIZURE NO. 4568010

In response to your letter dated March 7, 1989, we respectfully submit the following information:

- at @3:15 p.m., on Friday March 3, 1989, we received a fax from Starber Custom Brokers in Montreal requesting that we prepare an afterhour set-up for 'Time Data Ltee' (copy of said fax enclosed);
- at @ 4:40 p.m., the driver for this load entered our office. We prepared an RMD package as per the information on hand, and the driver proceeded to Canada Customs;
- at @ 4:55 p.m., we received a call from J.S.G. Industries regarding this load. I told the caller that the driver had been in our office approximately 15 minutes earlier, and had gone over to Customs to be cleared;

/...2



Russell A. Farrow LIMITED
CUSTOM HOUSE BROKERS
Established 1911

P. O. BOX 333
WINDSOR, ONTARIO
N9A 6L6
(519) 252-4415

PAGE TWO
MARCH 7, 1989

- we were quite busy during the afternoon, and were in our office until @ 5:45 p.m.—45 minutes past the regular closing time of 5:00 p.m. However, no-one from Customs, or the driver himself, returned to our office during that 45 minutes to let us know that there was a problem with the load. We became aware of the seizure at @10:30 a.m., on Monday March 6, 1989.

Trusting this is satisfactory, I remain,

Yours truly,

Cindy Douds

Cindy Douds
Russell A. Farrow Ltd.
Lansdowne, Ontario

WITHOUT PREJUDICE

Encl.(1)



TIME DATA RECORDER

INTERNATIONAL CO LTD.

MONTRÉAL: 2247 GUÉNETTE, ST-LAURENT, QUÉ. H4R 2E9 - TÉL.: (514) 332-2780 or 1-800-361-1743 FAX: (514) 332-1475
TORONTO: 120 OVERBROOK PLACE, DOWNSVIEW, ONT. M3H 4P8 - TEL.: (416) 636-0777

- HORLOGE DE POINTAGE/TIME RECORDERS
- SYSTÈMES D'HORLOGE MAÎTRESSE/MASTER CLOCK SYSTEMS
- MACHINE À ÉCRIRE ÉLECTRONIQUE/ELECTRONIC TYPEWRITERS
- SYSTÈME DE COMPILEATION/COMPUTERIZED TIME SYSTEM

March 8th, 1989

Starber International Inc.
410 St. Nicolas St.
Montreal, Que.
H2Y 2P6

Attention: Mr. Don Tardif

Gentlemen,

On Friday, March 3rd, 1989 at approximately 4:45 to 4:50 P.M., Time Data Recorder received a call from Dodge Markham Inc. stating that the driver of J.S.G. Transport had forgotten the invoices and MA Forms for the Acroprint Time Recorders on his truck.

Time Data immediately phoned J.S.G. transport and told the only person available (Joan) of the situation, I asked her for her Fax number stating that I would have copies of the MA forms and the invoices for the shipment faxed to her from Dodge Markham. She gave me her Fax number which I then gave to Dodge Markham by telephone. They immediately Faxed to J.S.G. the copies and also Faxed copies of the invoices to Time Data Recorder.

Time Data Recorder has been importing time recorders from Acroprint Time Recorder for 18 years. For this shipment of time recorders all documentation (MA forms and copies of invoices) were done by Acroprint Time Recorder. The shipment was waiting in Dodge Markham's warehouse to be picked up by J.S.G. Transport Inc.

Whether the shipper at Dodge Markham did not give the driver the papers, or the driver forgot them, I do not know, but whatever, it was a human error that happens in any business. However, within fifteen minutes of being notified by Dodge Markham of the problem, Time Data had copies Faxed to J.S.G. Transport.

Time Data was informed by Joan that their Montreal office was in touch with the Broker Russell Farrow and that the shipment had cleared customs.

....2



TIME DATA RECORDER

INTERNATIONAL CO. LTD.

MONTRÉAL: 2247 GUÉNETTE, ST-LAURENT, QUÉ. H4R 2E9 - TÉL.: (514) 332-2780 or 1-800-361-1743 FAX: (514) 332-1475
TORONTO: 120 OVERBROOK PLACE, DOWNSVIEW, ONT. M3H 4P8 - TEL.: (416) 636-0777

- HORLOGE DE POINTAGE/TIME RECORDERS
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- MACHINE À ÉCRIRE ÉLECTRONIQUE/ELECTRONIC TYPEWRITERS
- SYSTÈME DE COMPILEATION/COMPUTERIZED TIME SYSTEM

March 8th, 1989

Starber International Inc. - Cont'd.

Page 2.

Time Data becomes the "culprit" and is required to place a \$20,000. bond.

Would you please try to rectify the situation as soon as possible.

Yours truly,

TIME DATA RECORDER INTERNATIONAL CO. LTD.

Paul Dopp,
President.

PD:mm

P.S. Enclosed is original letter from Dodge Markham Inc.

* ACTIVITY REPORT *

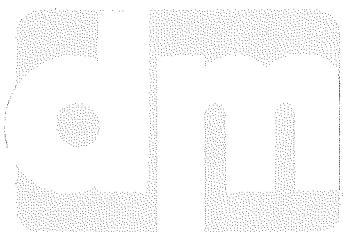
03/03/89 18:05

607 775 5150 26 Powers Road

MODE	CONNECTION TEL	CONNECTION ID	START TIME	USAGE T.	PAGES	
RH TX	16135491124	G-3	03/03 18:04	00'36	00(00)	

copy of fax report
of call to J-S-G

dodge-markham company, inc.



March 7, 1989

Starber Broker
Att: Mr. Don Tardif
% Time Data Recorder
2247 Guenette
St. Laurent
Montreal, Quebec, Canada H4R 2E9

To whom it may concern:

On March 3, 1989 J S G Industries made a pick up of merchandise at our facility with all the proper accompanying paper work with the shipment. Just before leaving the driver laid all of the paper work on top of a filing cabinet in our shipping office and when he picked the paper work back up he inadvertently left the folder with the invoices and MA forms for the Acroprint time clocks and parts on the cabinet.

Immediately on discovery of the folder we contacted Time Data to let them know of the error. We were advised by Mr. Paul Dopp to fax copies of the invoices and export forms to JSG. Forms in question were faxed at 5:04PM in hopes that we could catch the truck in time to avoid any problems, and at that time was told that the shipment had already gone thru customs.

If there is anything further we can do to help please feel free to contact us.

Cordially,

Mina Smallacombe
Customer Service

● quality time cards since 1921 ●

Q001

ACTIVITY REPORT

03/03/89 19:23 Q1 613 549 1124 J.S.G. IND.

→ TRANSMISSION OK
TRANSACTION # 1292
CONNECTION TEL 1 659 2331
CONNECTION ID G3 CUSTOMS - LAUSPOME
START TIME 03/03 19:21
USAGE TIME 01' 39
PAGES 3

SENT TO:

ATTACHMENT "F"

MAR 06 '89 17:25 CUSTOMS LANSDOWNE
This Shipping Order

must be legibly filled in, in ink, in Magenta Pen ink, or in Carbon, and retained by the Agent.

1

Shipper No. _____

Carrier No. _____

Date 3/3/89

156

(Name of Carrier)

TO: Consignee	Ecaro Business Products	FROM: Shipper	Dodge Markham Co., Inc.
Street	2247 Guenette	Street	PO Box 173, 26 Powers Road
Destination	Ville St. Laurent H4R 2E9 Code QU	Origin	Conklin NY 13738
			Vehicle Number

S. J. C.

PREPAID **PREPAID** **PREPAID** **PREPAID** **C.O.D. FEE**

REMIT C.O.D. TO ADDRESS _____

NOTE — Where the rate is dependent on weight, shippers are required to state specifically in writing the agreed or declared value of the property.

This is to certify that the above named materials are properly classified, described, packaged, marked, and labeled, and are in proper condition for transportation according to the applicable regulations of the Department of Transportation.

COD Amt: \$

Subject to Section 7 of the conditions, if this shipment is to be delivered to the consignee without recourse on the consigner, the con-signer shall sign the following statement:

The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

TOTAL CHARGES: _____

FREIGHT CHARGES: _____

FREIGHT PREPAID: **CHARGE TO CARRIER:**

PREPAID COLLECT:

This is to certify that the above named materials are properly classified, described, packaged, marked, and labeled, and are in proper condition for transportation according to the applicable regulations of the Department of Transportation.

COD **Amt: \$**

Subject to Section 7 of the conditions, if this shipment is to be delivered to the consignee without recourse on the consignor, the carrier shall sign the following statement:

The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

TOTAL CHARGES:

FREIGHT PREPAID	CHARGES:
<input checked="" type="checkbox"/> Freight Prepaid	Check box if charges are to be collected

(Signature of Consignee)
all or any of said property over all or any portion of said route to destination and as to each party at any time interested in all or any said property, that every service to be performed hereunder shall be subject to all the bill of lading terms and conditions in the governing classification on the date of shipment.

(contents and condition of contents of packages unknown), that the carrier or carriers named above which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed as to each carrier of the date of shipment.

Shipper hereby certifies that he is familiar with all the bills of lading terms and conditions in the governing classification and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

SHIPPER Dodge Markham Co., Inc.
PER PO Box 173, Powers Road
PER Conklin NY 13748

Agent must detach and retain this copy
for his/her records.

✓ 3638 M

RC CE
2/88/1/A

CANADA CUSTOMS — DOUANES CANADA
CODING FORM — FORMULE DE CODAGE

STÅKBERG INTE

ATTACHMENT "G"

IMPORTER NAME AND ADDRESS NOM ET ADRESSE	NO./N° ABX 191179
---	----------------------

2 TRANSACTION NO.
N° DE TRANSACTION

TIME DATA LTD. (BL)
SOC D'ENREGISTREMENT INTERNATIONALE
2247 GUEUNETTE
VILLE ST-LAURENT, QUEBEC
H4R 2E9

12997-99012773-8

9-685200

3 TYPE AB	4 OFFICE NO. N° DE BUREAU 456	5 EXCISE ACCOUNT NO. N° DE COMPTE D'ACCISE	6 PAYMENT MODE MODE DE PAIEMENT
9 COUNTRY OF ORIGIN PAYS D'ORIGINE US	10 COUNTRY OF EXPORT PAYS D'EXPORTATION UNC	11 TARIFF TREATMENT TRAITEMENT TARIFAIRES 2	
12 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE 02 M/M	13 CCRY. CODE CODE DEVISE USD D/J	14 TIME LIMIT / DÉLAI	

SHIPPED PER-EMBARQUE SUR VOY / FLIGHT NO.- VOL B/L NO./ HWB. NO. VAN CONTAINER OR TRAILER VO N° DE VAGON CONTAINER OU SEM. EXCH. RATE-TAUX DE CHANGE ORDER NO.-N° DE LA COMMANDE
TRUCK **01-2000000**

27 QUANTITY QUANTITE 28 UNIT'MENS. UNITE DE VEN. 29 RATE OF DUTY TAUX DE DROIT 30 S.T. CODE / RATE CODE / TAUX T.V. 31 E.T. RATE TAUX T.A. 32 DUTY DROITS 33 DUTY PAID VALUE VALEUR A L'ACQUETTE 34 SALES TAX TAUX DE VENTE 35 EXCISE TAX TAXE D'ACCISE

1 TIME CARDS

9107.00,90.00

Time registers, or time recorders containing in the ^a

2 same housing a clock.

9106.10.90.00 13 777.00 932.40

+ 22.5 AZ 0 209.79 1142.19 137.06

Page 1 of 1

Page 1 of 1

For more information about the study, please contact Dr. John C. Scott at (319) 335-1111 or via email at jscott@uiowa.edu.

Page 1 of 1

Page 1 of 1

Page 1 of 1

For more information about the study, please contact Dr. John Smith at (555) 123-4567 or via email at john.smith@researchinstitute.org.

36 TOTAL VFD / TOTAL DE LA V.D. 961.13

IMPORTER - AGENT / IMPORTATEUR - AGENT

146. CARGO CONTROL A/R / N° DE CONTRÔLE DU FRET
147. TAXE DE VENTE
148. EXCISE
149. TOTAL
150. TACHAGE RAY. # 3 COTÉS OF

DATE	SIGNATURE	21114 450 0009100	TAXE D'ACCISE	0.00
201-68/01				

Page 1 de 1

Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

CANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page
1 of 1

1. Vendor (Name and Address)/Vendeur (Nom et adresse)

Acenprint Time Recorder Co.
5640 Departure Drive
Raleigh, NC 27604

2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada

2-27-89

3. Other References (Include Purchaser's Order No.)
Autres références (Inclure le n° de commande de l'acheteur)

5027/73689

4. Consignee (Name and Address)/Destinataire (Nom et adresse)

TDR International Co.
C/O Dodge Maritime
Powers Island
Conklin, NY 13748

5. Purchaser's Name and Address (If other than Consignee)
Nom et adresse de l'acheteur (S'il diffère du destinataire)

TDR International Company
2247 Outremont Street
St. Laurent-Montréal
Québec, Canada H4R 2E9

99012773-8

6. Transportation: Give Mode and Place of Direct Shipment to Canada
Transport: Préciser mode et point d'expédition directe vers le Canada

21W 456 0089106

7. Country of Transhipment/Pays de transbordement
Canada8. Country of Origin of Goods
Pays d'origine des marchandises

USA

If shipment includes goods of different origins
ENTER ORIGINS AGAINST ITEMS IN 12
SI L'EXPÉDITION COMPREND DES MARCHANDISES D'ORIGINES DIFFÉRENTES, PRÉCISER LEUR PROVENANCE EN 12

9. Conditions of Sale and Terms of Payment
(i.e. Sale, Consignment Shipment; Lessor Goods, etc.)
Conditions de vente et modalités de paiement
(p. ex. vente, expédition en consignation, location de marchandises, etc.)

NET 30 DAYS

10. Currency of Settlement/Devise du paiement

US DOLLARS11. No. of Pkgs.
Nbr. de colis12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)
Description des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)13. Quantity
(Size Unit)
Quantité
(Préciser l'unité)

14. Unit Price Prix unitaire	15. Total Total
1 777.00	777.00
1 11.97	11.97
1 11.97	11.97
	806.94

1 Model 9000 Computer Clock (GATT)
1 Cards
1 Cards 3 TIME CARDS

16191
9106-10.90-00
12
29.5
105

TIME CARDS
9107-00-90-00
NMB(8)
11
103

16. If any of fields 1 to 17 are included on an attached commercial invoice, check this box
Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte

Commercial Invoice No. N° de la facture commerciale 5027/73689

17. Invoice Total
Total de la facture

\$830.40

18. Exporter's Name and Address (If other than Vendor)
Nom et adresse de l'exportateur (S'il diffère du vendeur)

20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)

21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)

22. If fields 23 to 25 are not applicable, check this box
Si les zones 23 à 25 sont sans objet, cocher cette boîte23. If included in field 17 indicate amount.
Si compris dans le total à la zone 17, préciser:

(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada
Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada

\$ _____

(ii) Costs for construction, erection and assembly incurred after importation into Canada
Les coûts de construction, d'érection et d'assemblage après importation au Canada

\$ _____

(iii) Export packing
Le coût de l'emballage d'exportation

\$ _____

24. If not included in field 17 indicate amount:
Si non compris dans le total à la zone 17, préciser:

(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada
Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada

\$ _____

(ii) Amounts for commissions other than buying commissions
Les commissions autres que celles versées pour l'achat

\$ _____

(iii) Export packing
Le coût de l'emballage d'exportation

\$ _____

25. Check (If applicable):
Cocher (S'il y a lieu)

(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser
Des redevances ou produits ont été ou seront versés par l'acheteur

(ii) The purchaser has supplied goods or services for use in the production of these goods
L'acheteur a fourni des marchandises ou des services pour la production des marchandises

X 1957
D 3
PCF
1/29/25CANADA CUSTOMS - DOUANES CANADA
CODING FORM - FORMULE DE CODAGE

STARBER INTERNATIONAL INC

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)1 IMPORTER NAME/ADRESS
NOM ET ADRESSE
RESELLER
NOMEUR

NO./N° ABX 191179

2 TRANSACTION NO.
N° DE TRANSACTION

TIME DATA-LITEE (CBL)
 SOC D'ENREGISTREMENT INTERNATIONALE
 2247 GUENETTE
 VILLE ST-LAURENT, QUEBEC
 H4R 2E9

12997-99005892-8

8-556187

7 SUB.HDR.
NO./N° DE
SOUSEN-TÊTE

8 VENDOR NAME/NOM DU VENDEUR
ACROPRENT TIME RECORDER

9 COUNTRY OF ORIGIN
PAYS D'ORIGINE
US

10 COUNTRY OF EXPORT
PAYS D'EXPORTATION
UNC

11 TARIFF TREATMENT
TRAITEMENT TARIFAIRES
2

3 TYPE	4 OFFICE NO. N° DE BUREAU	5 EXCISE ACCOUNT NO. N° DE COMPTE D'ACCISE	6 PAYMENT MODE MODE DE PAIEMENT
AB	456		
12 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE 08 M/M	13 CRY. CODE CODE DEVISE 1.0 D/J	14 TIME LIMIT / DÉLAI USD	

SHIPPED PER-EMBARQUE SUR
TRUCK

VOY/FLIGHT NO. - VOL.

B/L NO./HWB. NO.

CAR CONTAINER OR TRAILER NO./N° DE WAGON CONTAINER OU REMORQUE

EXCH. RATE-TAUX DE CHANGE
01.215000

ORDER NO.-N° DE LA COMMANDE
163099

27 QUANTITY QUANTITÉ	28 UNIT MEAS. UNITÉ DE MES.	29 RATE OF DUTY TAUX DE DROIT	30 S.T. CODE/RATE CODE/TAUX TV.	31 E.T. RATE TAUX TA.	32 DUTY DROITS	33 DUTY PAID VALUE VALEUR A L'ACQUITTE	34 SALES TAX TAXE DE VENTE	35 EXCISE TAX TAXE D'ACCISE
Time registers, or time recorders containing in the same housing a clock.								

9106.10.90.00	10	13	12	18480.58	22453.90	13	1000.00	109
	-	22.5	12	0	5,052.13	27506.03	3300.72	

2	15	16	17	18	19	20	21	22
	1	2	3	4	5	6	7	8

9612.10.90.00	10	13	12	1188.00	1443.42	13	1000.00	109
	-	13.6	12	0	196.31	1639.73	196.77	

3	15	16	17	18	19	20	21	22
	1	2	3	4	5	6	7	8

8501.10.00.00	10	13	12	220.00	277.02	13	1000.00	109
20,000	NMS	9.3	12	0	25.76	302.78	36.33	

4	15	16	17	18	19	20	21	22
	1	2	3	4	5	6	7	8

4901.99.91.00	10	13	12	72.00	87.48	13	1000.00	109
	-	0	23	0	0.00	87.48		

5	15	16	17	18	19	20	21	22
	1	2	3	4	5	6	7	8

6	15	16	17	18	19	20	21	22
	1	2	3	4	5	6	7	8

7	15	16	17	18	19	20	21	22
	1	2	3	4	5	6	7	8

8	15	16	17	18	19	20	21	22
	1	2	3	4	5	6	7	8

9	15	16	17	18	19	20	21	22
	1	2	3	4	5	6	7	8

DECLARATION/DÉCLARATION
L'ABERGE, Lise

IMPORTER - AGENT / IMPORTATEUR - AGENT
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETED.
DÉCLARE QUE LES RESEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.

25 AUG 1980

SIGNATURE _____
DATE _____

36 TOTAL VFD/TOTAL DE LA V.D.
24,261.82

37 DEPOSIT / DÉPÔT

43 WAREHOUSE NO./N° D'ENTREPÔT
21TN 456 0024820

44 CARGO CONTROL NO./N° DE CONTRÔLE DU FRET

38 SPEC. ASSESS. COTIS. SPEC.	0.00
39 DUTY DROITS	5274.20
40 SALES TAX TAXE DE VENTE	3533.82
41 EXCISE TAX TAXE D'ACCISE	0.00
42 TOTAL	8808.02

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et AcciseCANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNESPage
1 of 1

1. Vendor (Name and Address)/Vendeur (Nom et adresse) Acroprint Time Recorder Co. 5640 Departure Drive Raleigh, NC 27604		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada August 10, 1988		
4. Consignee (Name and Address)/Destinataire (Nom et adresse) TDR International Ltd. C/O Dodge Markham Co. 26 Powers Road Conklin, NY 13748		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur) 163099/63923/63930		
TIME DATA RECORDER		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (S'il diffère du destinataire) TDR International Ltd. 2247 Guenette St. St. Laurent Montreal, Quebec, H4R 2E9 Canada		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Transport: Preciser mode et point d'expédition directe vers le Canada 12997-99005892-8		6. Country of Transhipment/Pays de transbordement		
2. ITIN 456 002 4820		7. Country of Origin of Goods Pays d'origine des marchandises USA		
		8. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandise, etc.) FOB Raleigh, NC Net 30 Days		
		9. Currency of Settlement/Ceuses du paiement US Dollars		
11. No. of Pkgs Nombre de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	14. Unit Price Prix unitaire	15. Total Total
66 40 2 2 4 1 1 3 432	Model 125 Time Clock Model 150 Time Clock Model P150 Time Clock Model ET Time Stamp Model EN Numbering Stamp Model END Numbering/Date Stamp Model EDn Numbering/Date Stamp 1440 SC-2-0 Signal Control Ribbons Misc. Parts	66 40 2 2 4 1 1 3 432	135.00 162.50 165.00 207.00 180.00 190.00 190.00 208.00 33.00/ Doz.	8910.00 6500.00 330.00 414.00 720.00 190.00 190.00 624.00 902.58 19968.58 US Dollars
16. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte Commercial Invoice No.: N° de la facture commerciale 163099		16. Total Weight/Poids Total Net		17. Invoice Total Total de la facture \$20180.77
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)		20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)		
21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)		22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte		
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser:		24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:		
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____		(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____		
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érrection et d'assemblage après l'importation au Canada \$ _____		(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____		
(iii) Export packing Le coût de l'emballage d'exportation \$ _____		(iii) Export packing Le coût de l'emballage d'exportation \$ _____		
		25. Check (If applicable): Cocher (S'il y a lieu):		
		(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>		
		(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises <input type="checkbox"/>		



2/88/1/25

CANADA CUSTOMS - DOUANES CANADA

卷之三

ATTACHMENT "H"

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR	NO./N° CAEH 85103
ECARA BUSINESS PRODUCTS INC., (BL) 2247 GUENETTE VILLE ST-LAURENT, QUEBEC H4R 2E9	

2 TRANSACTION NO.
N° DE TRANSACTION

Abbildung 18 zeigt eine
der 15. KOMPAK/CEPAP-
ausgaben aus dem
Jahre 1997.

12007-006045891-2

卷之三

3 TYPE AB	4 OFFICE NO. N° DE BUREAU 456	5 EXCISE ACCOUNT NO. N° DE COMPTE D'ACCISE	6 PAYMENT MODE MODE DE PAIEMENT	
9 COUNTRY OF ORIGIN PAYS D'ORIGINE US		10 COUNTRY OF EXPORT PAYS D'EXPORTATION UNY	11 TARIFF TREATMENT TRAITEMENT TARIFAIRES 2	UNITARY TARIFF TREATMENT APPLICABLE TO THIS SHIPMENT
12 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE 08/08/2023		13 CURRENCY CODE CODE DEVISE USD	14 TIME LIMIT / DÉLAI	

SHIPPED PER-EMBARQUE SUR VOY/FLIGHT NO.- VOL. B/L NO./HNB. NO. CAR CONTAINER OR TRAILER NO.-SP DE VASION COVAINER OU REM EXCH. RATE-TAUX DE CHANGE ORDER NO.-N° DE LA COMMANDE

DECLARATION / DECLARATION	DE PRODUIT / DE PRODUIT	JE
OF	STARBER INTERNATIONAL INC.	DE
IMPORTER - AGENT / IMPORTATEUR - AGENT		
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.		
DECLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.		
29 AUG 1988		SIGNATURE <i>Jean de Biencourt</i>
DATE		

36 TOTAL VFD / TOTAL DE LA V.D.	319,18
37 DEPOSIT / DÉPÔT	
43 WAREHOUSE NO. / N° D'ENTREPÔT	
44 CARGO CONTROL NO. / N° DE CONTRÔLE DU FRET	A111111111111111

38	SPEC. ASSESS. COTIS. SPEC.	0,00
39	DUTY DROITS	86,01
40	SALES TAX TAXE DE VENTE	108,62
41	EXCISE TAX TAXE D'ALCOSSE	0,00
42	TOTAL	194,63

CANADA CUSTOMS INVOICE

1. Vendor (Name and Address)		2. Date of Direct Shipment to Canada 8/18/88		
Dodge Markham Co., Inc. Powers Road, P. O. Box 173 Conklin, NY 13748		3. Other References (Include Purchaser's Order No.) 63636, 72852, 72853, 8288		
4. Consignee (Name and Address)		5. Purchaser's Name and Address (if other than Consignee)		
Ecaro Business Products 2247 Guenette Ville St. Laurent, Quebec H4R 2E9 Canada		6. Country of Transhipment		
7. Country of Origin of Goods USA		If shipment includes Goods of Different Origins, Enter Origins Against Items in 12.		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10; Net 30		
10. Currency of Settlement US Funds				
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
20	33FR Can/Lathem	100M	14. Unit Price	15. Total
1	ECA210 Microder	10M		560.00
1	FR. 8600	5M		50.00
1	K33	1M		28.00
	ECA141 (in same carton as K33)	4M		5.60
	<i>TIME REGISTER CARDS</i>			<i>A/N/C, \$ 5.60/M</i>
	<i>Broker: Blackpool 410 St. Nicholas Montreal, QUE Attn: P. Provost 285-1500</i>	<i>4826/100000</i>		<i>\$ 22.40</i>
		<i>10-5 12W</i>		<i>666.00</i>
16. If any of fields 1 to 17 are included on an attached commercial invoice, check this box 046291, 046292, 046293, 046294 Commercial Invoice No.		16. Total Weight Net	17. Invoice Total Gross	
		1410 lbs.	643.60	
18. Exporter's Name and Address (if other than Vendor) <i>CC#4217N 456 0024821 BC#12047-99005891-7</i>		19. Originator (Name and Address) Dodge Markham Co., Inc. Powers Road, P. O. Box 173 Conklin, NY 13748		
20. Departmental Ruling (if applicable)		21. If fields 23 to 26 are not applicable, check this box <input checked="" type="checkbox"/>		
22. If included in field 17 indicate amount:		23. If not included in field 17 indicate amount:		
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____		(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____		
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____		(ii) Amounts for commissions other than buying commissions \$ _____		
(iii) Export packing \$ _____		(iii) Export packing \$ _____		
25. Check (if applicable):				
(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>				
(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>				

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Douanes et AcciseCANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page 1 of 1

(Name and Address)/Vendeur (Nom et adresse)

ACROPRINT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NC 27604

2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada

November 2, 1988

3. Other References (Include Purchaser's Order No.)

Autres références (Inclure le n° de commande de l'acheteur)

1668873/68993

4. Consignee (Name and Address)/Destinataire (Nom et adresse)

Time Data Recorder International Ltd.
C/O Dodge Workman
Powers Road
Conklin, NY 137485. Purchaser's Name and Address (If other than Consignee)
Nom et adresse de l'acheteur (Si il diffère du destinataire)Time Data Recorder International Ltd.
2247 Guenette Street
St. Laurent
Montreal, Quebec, Canada H4R 2K9

6. Country of Transhipment/Pays de transbordement

Canada

7. Country of Origin of Goods
Pays d'origine des marchandises

USA

IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGIN
ENTER ORIGINS AGAINST ITEMS IN 12
SI L'EXPÉDITION COMPREND DES MARCHANDISES D'ORIGINES DIFFÉRENTES, PRÉCISER LEUR PROVENANCE EN 128. Transportation: Gym Mode and Place of Direct Shipment to Canada
Transport: Préciser mode et point d'expédition directe vers le CanadaCC# 2TN 456 0041148
BC# 12997-Q9008052-8
Entry due Nov. 29th9. Conditions of Sale and Terms of Payment
(i.e. Sale, Consignment Shipment, Leased Goods, etc.)
Conditions de vente et modalités de paiement
(p. ex. vente, expédition en consignation, location de marchandises, etc.)

10. Currency of Settlement/Davises du paiement

US DOLLARS

11. No. of Pkgs Nbre de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	14. Unit Price Prix unitaire	15. Total Total
1 Box	Miscellaneous Parts			\$136.40 US DOLLARS

TIME DATA RECORDER
PORTSC-115
CANADA
NEW 1988
C-11518. If any or fields 1 to 17 are included on an attached commercial invoice, check this box
Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte

Commercial Invoice No. N° de la facture commerciale

19. Exporter's Name and Address (If other than Vendor)
Nom et adresse de l'exportateur (Si il diffère du vendeur)

20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)

21. Departmental Ruling (If applicable)/Décision du Ministère (Si y a lieu)

22.

If fields 23 to 25 are not applicable, check this box
Si les zones 23 à 25 sont sans objet, cocher cette boîte

Si compris dans le total à la zone 17, préciser:

(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada
Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada

\$ _____

(ii) Costs for construction, erection and assembly incurred after importation into Canada
Les coûts de construction, d'érection et d'assemblage après importation au Canada

\$ _____

(iii) Export packing
Le coût de l'emballage d'exportation

\$ _____

24. If not included in field 17 indicate amount:
Si non compris dans le total à la zone 17, préciser:(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada
Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada

\$ _____

(ii) Amounts for commissions other than buying commissions
Les commissions autres que celles versées pour l'achat

\$ _____

(iii) Export packing
Le coût de l'emballage d'exportation

\$ _____

25. Check (If applicable):
Cocher (Si y a lieu):(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser
Des redevances ou produits ont été ou seront versés par l'acheteur(ii) The purchaser has supplied goods or services for use in the production of these goods
L'acheteur a fourni des marchandises ou des services pour la production des marchandises

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et AcciseCANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNESPage
1
of
1

1. V (Name and Address)/Vendeur (Nom et adresse)		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada 10-26-88	
Acropoint Time Recorder Co. 5640 D'partiture Drive Raleigh, NC 27604		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur) 166459/66472/68890/72702	
4. Consignee (Name and Address)/Destinataire (Nom et adresse) Time Data Recorder C/O Dodge Markham Powers Road Conklin, NY 13748		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (Si il diffère du destinataire) Time Data Recorder 2247 Cassette XE Street St. Laurent Montreal, Quebec, H4K 2Z9 Canada	
6. Country of Transhipment/Pays de transbordement Canada		7. Country of Origin of Goods Pays d'origine des marchandises USA	
8. Transportation: Give Mode and Place of Direct Shipment to Canada Transport. Préciser mode et point d'expédition directe vers le Canada		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)	
10. Currency of Settlement/Devises du paiement US DOLLARS		11. No. of Pkgs Nbr. de colis	
12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Description des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)		13. Quantity (State Unit) Quantité (Préciser l'unité)	
68	Model 125 Time Recorders	68	Setting Price/Prix de vente
30	Model 150 Time Recorders	30	14. Unit Price Prix unitaire
5	Model P150 Time Recorders	5	15. Total Total
Miscellaneous Parts 9114.90 40.00 14880		135.00	9188.00
		162.50	4875.00
		165.00	825.00
			787.67
			15667.60
			US DOLLARS
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte 166459		16. Total Weight/Poids Total Net	
		17. Invoice Total Total de la facture \$15667.60	
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (Si il diffère du vendeur)		20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)	
21. Departmental Ruling (If applicable)/Décision du Ministère (Si y a lieu)		22. If fields 23 to 26 are not applicable, check this box Si les zones 23 à 26 sont sans objet, cocher cette boîte	
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser:		24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:	
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____		(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____	
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____		(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____	
(iii) Export packing Le coût de l'emballage d'exportation \$ _____		(iii) Export packing Le coût de l'emballage d'exportation \$ _____	
		25. Check (If applicable): Cocher (Si il y a lieu):	
		(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des rémunérations ou produits vont être ou seront versés par l'acheteur _____	
		(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises _____	

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et AcciseCANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNESPage
of
de

1. (Name and Address)/Vendeur (Nom et adresse)

Acroprint Time Recorder
3640 Davenport Drive
Raleigh, NC 27604

2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada

November 2, 19883. Other References (Include Purchaser's Order No.)
Autres références (Inclure le n° de commande de l'acheteur)**164520/67179**

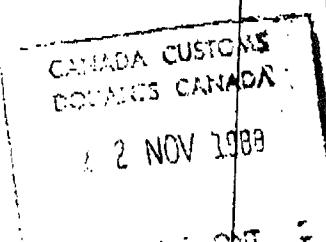
4. Consignee (Name and Address)/Destinataire (Nom et adresse)

Time Data Recorder International Ltd.
C/O Dodge Markham
Powers Road
Conklin, NY 137485. Purchaser's Name and Address (If other than Consignee)
Nom et adresse de l'acheteur (S'il diffère du destinataire)**Time Data Recorder International Ltd.**
2247 Queenette St.
St. Laurent
Montreal, Quebec, H4R 2B9 Canada

6. Country of Transhipment/Pays de transbordement

7. Country of Origin of Goods
Pays d'origine des marchandises**USA**IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS
ENTER ORIGINS AGAINST ITEMS IN 12
SI L'EXPÉDITION COMPREND DES MARCHANDISES D'ORIGINES DIFFÉRENTES, PRÉCISER LEUR PROVENANCE EN 129. Conditions of Sale and Terms of Payment
(i.e. Sale, Consignment Shipment, Leased Goods, etc.)
Conditions de vente et modalités de paiement
(p. ex. vente, expédition en consignation, location de marchandises, etc.)**TO RALEIGH, NC**
Net 30 Days10. Currency of Settlement/Devises du paiement
US DOLLARS

11. No. of Pkgs Nombre de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	14. Setting Price/Prix de vente Unit Price Prix unitaire	15. Total Total
4	Model 1440-SC-240 Signal Device	4	240.00	960.00 US DOLLARS



18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte	<input type="checkbox"/>	16. Total Weight/Poids Total Net Gross/Brut	17. Invoice Total Total de la facture
Commercial Invoice No./N° de la facture commerciale		40F	\$960.00 DOLLARS

19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)	20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)
21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)	22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte
23. If included in field 17 indicate amount Si compris dans le total à la zone 17, préciser:	24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____	(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____
(iii) Export packing Le coût de l'emballage d'exportation \$ _____	(iii) Export packing Le coût de l'emballage d'exportation \$ _____

DEPARTMENT OF NATIONAL REVENUE CUSTOMS AND EXCISE

MINISTÈRE DU REVENU NATIONAL DOUANES ET ACCISE

CANADA CUSTOMS - DOUANES CANADA
CODING FORM - FORMULE DE CODAGE

STARBER INTERNATIONAL INC

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)1 IMPORTER NAME AND ADDRESS
NOM ET ADRESSE DE L'IMPORTATEUR

NO./N° ABX 191179

2 TRANSACTION NO.
N° DE TRANSACTIONFIRME DATA-LINE (BL) SOCIÉTÉ D'ENREGISTREMENT INTERNATIONALE
2247 GUENETTE VILLE ST-LAURENT, QUÉBEC
H4R 2E9

12997-99008052-8

8-628563

7 SUB. HDR.
NO./N° DE
SOUSEN-TÈTE8 VENDOR NAME/NOM DU VENDEUR
ACROPRINT TIME

NO./N°

3 TYPE	4 OFFICE NO. N° DE BUREAU	5 EXCISE ACCOUNT NO. N° DE COMPTE D'ACCISE	6 PAYMENT MODE MÉTHODE DE PAIEMENT
AB	456		
9 COUNTRY OF ORIGIN PAYS D'ORIGINE	10 COUNTRY OF EXPORT PAYS D'EXPORTATION	11 TARIFF TREATMENT TRAITEMENT TARIFAIRES	
US	UNC	2	
12 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE	13 CRYC. CODE CODE DEVISE	14 TIME LIMIT / DÉLAI	
11 02 M/M	USD		

SHIPPED PER: EMBARQUE SUR

VOY/FLIGHT NO. - VOL.

B/L NO./HWB. NO.

CARR CONTAINER OR TRAILER NO. N° DE WAGON/CONTAINER OU FEM

EXCH. RATE-TAUX DE CHANGE ORDER NO.-N° DE LA COMMANDE
01.230000 1668073/68993

27 QUANTITY QUANTITÉ	28 UNIT MEAS UNITÉ DE MES	29 RATE OF DUTY TAUX DE DROIT	30 ST. CODE/RATE CODE / TAUX TV.	31 E.T. RATE TAUX T.A.	32	33 DUTY DROITS	34 DUTY PAID VALUE VALEUR À L'ACQUITTE	35 SALES TAX TAXE DE VENTE	36 EXCISE TAX TAXE D'ACCISE
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1 TIME RECORDERS

9106.10.10.00		13	14880.00		18302.40				
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2 PARTS FOR TIME RECORDERS

9114.90.90.00		13	787.60		968.75				
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3 TIME RECORDER PARTS

9114.90.90.00		13	136.40		167.77				
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4 TIME RECORDER PARTS

9114.90.90.00		13	960.00		1160.80				
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		7.6	60	0	89.74	1270.54			
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36 TOTAL V.D./TOTAL DE LA V.D.	20,619.72	38 SPEC. ASSESS. COTIS. SPEC.	0.00
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37 DEPOSIT / DÉPÔT	43 WAREHOUSE NO./N° D'ENTREPÔT	39 DUTY DROITS	2061.27
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40 SALES TAX TAXE DE VENTE	0.00
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41 EXCISE TAX TAXE D'ACCISE	0.00
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42	107.0
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43	2061.27
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42	107.0
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43	2061.27
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42	107.0
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43	2061.27
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42	107.0
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43	2061.27
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42	107.0
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42	107.0
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43	2061.27
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42	107.0
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43	2061.27
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42	107.0
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43	2061.27
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CANADA CUSTOMS INVOICE

1. Vendor (Name and Address) Dodge Markham Co., Inc. P Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 11/21/88		
		3. Other References (Include Purchaser's Order No.) 72870, 72876		
4. Consignee (Name and Address) Ecaro Business Products 2247 Guenette Ville St. Laurent H4R 2E9		5. Purchaser's Name and Address (If other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA		
8. Transportation: Give Mode and Place of Direct Shipment to Canada 128770 CANADA LTÉE MONTREAL, P.Q.		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2810 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) 2 FR4206 12 10-800292 2 5569 10 K-304 1 K14-2909RH 1 2246 3 5525 Broker: Blackpool 410 St. Nicholas Montreal, QUE Attn: P. Provost 285-1500	13. Quantity (State Unit) 10m 60m 10m 50m 1m 5m 15m	14. Unit Price 6.00/m 6.00/m 6.00/m 6.00/m 4.90/m 6.00/m 4.90/m	15. Selling Price 60.00 360.00 60.00 300.00 4.90 30.00 73.50
16. If any of fields 1 to 17 are included on an attached commercial invoice, check this box 051611, 051604		16. Total Weight Net Gross	17. Invoice Total 98991bs. \$6,252.00	
18. Commercial Invoice No.				
19. Exporter's Name and Address (If other than Vendor)		20. Originator (Name and Address) Dodge Makrham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21. Departmental Ruling (If applicable)		22. If fields 23 to 26 are not applicable, check this box <input checked="" type="checkbox"/>		
23. If included in field 17 indicate amount: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____		24. If not included in field 17 indicate amount: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____		25. Check (If applicable): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____		(ii) Amounts for commissions other than buying commissions \$ _____		(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>
(iii) Export packing \$ _____		(iii) Export packing \$ _____		

Dodge Markham Co., Inc.
PO Box 173, 26 Powers Road
Conklin NY 13748

3. Other References (Include Purchaser's Order No.)
72871, 72876, 72877, 72870, 08040
72878, 31056, 72878

4. Consignee's Name and Address
Evara Business Products
2247 Guenette
Ville St. Laurent H4R 2E9

5. Purchaser's Name and Address (if other than Consignee)

B. Transportation: Give Mode and Place of Direct Shipment to Canada

6. Country of Transhipment

7. Country of Origin of Goods
USA If Shipment Includes Goods of Different
Origin, Enter Origin Against Items in 12.

9. Conditions of Sale and Terms of Payment
(i.e. Sale, Consignment Shipment, Leased Goods, etc.)

2%10 Net 30

10. Currency of Settlement
US Funds

11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
			14. Unit Price	15. Total
2	B1-001SP	10m	6.00/m	60.00
5	15X800652	25m	6.70/m	167.50
3	5502	15m	6.00/m	90.00
5	Microder 0-099	50m	7.00	350.00
3	Microder 0-049	30m	7.00	210.00
1	Microder 400-599	10m	7.00	70.00
1	Microder 0-199 Pink	10m	7.00	70.00
2	K420	10m	6.00/m	60.00
17	9003-C0065	Broker: TIME CARDS	162m	3.80/m
2	350	Blackpool	10m	6.00/m
6	3222-B	410 St. Nicholas	30m	6.00/m
1	K420 Blue	Montreal, QUE	2m	6.00/m
1	K420 Pink	Attn: P. Provost	2m	6.00/m
1	1902R	285-1500	1m	6.00/m

18. If any fields 17 to 25 are included on an attached commercial invoice, check this box

Commercial Invoice No. 031607, 051609, 051608, 051610, 051603, 051604, 051605, 051606

19. Exporter's Name and Address (if other than Vendor)

20. Originator (Name and Address)

Dodge Markham Co., Inc.
PO Box 173, 26 Powers Road
Conklin NY 13748

21. Departmental Ruling (if applicable)

22. If fields 23 to 25 are not applicable, check this box

23. If included in field 17 indicate amount:

(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada
\$ _____

24. If not included in field 17 indicate amount:

(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada
\$ _____

25. Check (if applicable):

(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser

(ii) Costs for construction, erection and assembly incurred after importation into Canada
\$ _____

(ii) Amounts for commissions other than buying commissions
\$ _____

(iii) Export packing
\$ _____

(iii) Export packing
\$ _____

(ii) The purchaser has supplied goods or services for use in the production of these goods



1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 11/21/88		
		3. Other References (Include Purchaser's Order No.) 72873, 72871, 72872, 72874, 72875 72871		
4. Consignee (Name and Address) Ecaro Business Products 2247 Guenette Ville St. Laurent H4R 2E9		5. Purchaser's Name and Address (if other than Consignee) CC# 21TN 456 0041149 BC# 12997-99008051-7 Entry due Nov. 29th		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA		
8. Transportation: Give Mode and Place of Direct Shipment to Canada 128770 CANADA LTÉE MONTRÉAL, P.Q.		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2810 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
10	811-FR	50m	14. Unit Price	15. Total
3	812-FR	15m		300.00
5	J151	25m		90.00
5	J-157	25m		167.50
2	J-258	10m		150.00
1	5548	1m		60.00
1	15-800732 (2246)	5m		6.00
20	MG33 CAN/LATHEM	100m		30.00
20	33FR	100m		600.00
2	C20-217 LOGIC	Blackpool		600.00
2	LCM644	410 St. Nicholas		60.00
20	J2510-2565	Montreal, QUE		6.70/m
15	10-800292	Attn: P.Provost		67.00
5	8600 HRMH2C-B	285-1500		6.70/m
				670.00
				450.00
				150.00
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box 051601, 051602 051597, 051598, 051600, 051599 Commercial Invoice No.	<input checked="" type="checkbox"/>	16. Total Weight	17. Invoice Total
			Net	Gross
19.	Exporter's Name and Address (if other than Vendor)	20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21.	Departmental Ruling (if applicable)	22. If fields 23 to 26 are not applicable, check this box <input checked="" type="checkbox"/>		
23.	If included in field 17 indicate amount: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____	24. If not included in field 17 indicate amount: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____	25. Check (if applicable): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
	(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____	(ii) Amounts for commissions other than buying commissions \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
	(iii) Export packing \$ _____	(iii) Export packing \$ _____		

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T.1701-90.....

N° de dossier.....

TIME DATA RECORDER

T.N.T. I.T.D. ET ALV/c M.N.R....

Exhibit No.

N° de la pièce D-1 (Defendant)

Filed on

Déposée le January 26, 1993

Place/Lieu Montreal

Registrar

Greffier(ière) Diane Ferrier

RRCDREQ2

92/12/23 20:30

COS - RECORDS ROOM

GCR - GALERIE DES REGISTRES

PAGE 1
OFFICE/BUREAU 5500

DOCUMENT REQUEST REPORT
RAPPORT SUR LA DEMANDE DE DOCUMENT

DELIVER TO:
LIVRE A

NAME/NOM
WORK LOCATION/LIEU DE TRAVAIL
ADDRESS/ADRESSE

DOUGLASS R. SMITH
LANSDOWNE
LANSDOWNE

CITY/VILLE
PROVINCE
POSTAL CODE/CODE POSTAL

LANSDOWNE
ONTARIO
K0E 1L0

FILE LOC NUMBER TRANS NUMBER
NO DE REPÉRAGE NUMERO DE LA
DU FICHIER TRANSACTION

BEG DT/TM
DEM DT/HR

REPORT SUB-TITLE
RAPPORT SOUS-TITRE

DOCUMENT LOCATION
DISPOSITION DES DOCUMENTS

0000011089 004 12997920127738 92/12/23
13:12:57

***** END OF REPORT *****
***** FIN DE TRAITEMENT *****



FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. ...T-1707-90.....

Nº de dossier.....

TIME DATA RECORDER.....

TNC..N.D. ET AL v/c M.N.R...

Exhibit No.

Nº de la pièce D-2 (Defendant)

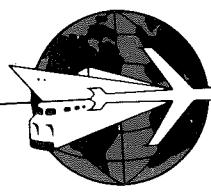
Filed on

Déposée le January 26, 1993

Place/Lieu Montreal.....

Registrar

Greffier(ière) Diane Perrier



starber

INTERNATIONAL INC.

June 1st, 1989

TRANSITAIRES INTERNATIONAUX • COURTIERS EN DOUANE
INTERNATIONAL FREIGHT FORWARDERS • CUSTOMS BROKERS

RECOMMANDÉ
REGISTERED MAIL

CANADA CUSTOMS
Ottawa Region
360 Coventry Road
Ottawa, Ontario
K1K 2C6



Gentlemen:

Vous trouverez ci-joint un formulaire B-2 pour modification de la déclaration d'entrée suivante.
Find attached B-2 form to correct following entry.

Importateur: TIME DATA LTD
Importer:

No. Transaction originale: 12997-990127738
Original transaction no. :

Date: 89-03-06

No. désigné: 12997-190044811
Assigned no. :

Date: 89-05-31

Montant de la réclamation: \$234.96
Claim amount :

Remise ci-jointe :
Remittance attached :

Les copies certifiées et autres reçus devront être retournés le plus tôt possible.
Certified copies of entry and other receipts to be returned to us promptly.

Nous vous prions d'agréer nos cordiales salutations.

Please accept our cordial salutations.

Paul-André Parent
Service des réclamations
Claims Department
/lc
p.j.
Enclosure

(1957)

B2

INC CE 18
884/P
CANADA CUSTOMS - DOUANES CANADA
ADJUSTMENT REQUEST - DEMANDE DE RAJUSTEMENT

STARBER INTERNATIONAL INC

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)

C.C. QUANTITY / QUANTITÉ C.F.

1 IMPORTER NAME AND ADDRESS
NOM ET ADRESSE DE L'IMPORTEUR

NO./N°

ABX 191179



12997-19004481-1 / STARBER

6 PAGE 1

TIME DATA TEE (BL)
 SOC D'ENREGISTREMENT INTERNATIONALE
 2247 GUENETTE
 VILLE ST-LAURENT, QUEBEC
 H4R 2E9

PASSPORT NO.
N° DE PASSPORT
12997-19004481-1
456 12997990127738 89 03 06

9-753862

1

C. A. D.

MUN 6 1989

OTTAWA, ONT.

8 SUB. HDR.
HO. / N° DE
SOUS-ENT-TETE
9 MAIL TO / POSTER À
Mail To :
STARBER INTERNATIONAL INC
410 ST-NICOLAS #300
MONTREAL, QUE, CANADA H2Y 2P5
(514) 285-1500 TLX 05-25176

10 SECURITY NO.
N° DE SÉCURITÉ
11 COUNTRY OF ORIGIN
PAYS D'ORIGINE
12 COUNTRY OF EXPORT
PAYS D'EXPORTATION
13 TARIFF TREATMENT
TRAITEMENT TARIFAIRES
14 DIRECT SHIPMENT DATE
DATE D'EXPÉDITION DIRECTE
15 CRY. CODE
CODE DEVISE
16 TIME LIMIT / DELAI
M / M D / J

27 QUANTITY QUANTITÉ	28 UNIT MEAS. UNITE DE MES.	29 RATE OF DUTY TAUX DE DROIT	30 S.T. CODE/RATE CODE/TAUX T.V.	31 EX. RATE TAUX TA.	32 DUTY DROITS	33 DUTY PAID VALUE VALEUR À L'ACQUITÉ	34 SALES TAX TAXE DE VENTE	35 EXCISE TAX TAXE D'ACCISE
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17 LBS 18 DESCRIPTION : 28 ADJUSTED FOR

2 Time registers, or time recorders containing in the same housing a clock.

19 CLASSIFICATION NO. 9106.10.90.00	20 SUBCLASS CODE CODES SUBCODES	21 VAT TVA TVA TVA	22 UNIT PRICE UNIT PRICE UNIT PRICE UNIT PRICE	23 TOTAL PRICE TOTAL PRICE TOTAL PRICE TOTAL PRICE	24 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	25 VAT TVA TVA TVA	26 SPECIAL ASSESSMENT COTISATION SPÉCIALE
--	--	-----------------------------	---	---	---	-----------------------------	--

22 - 22.5 1.2 0 209.79 1142.19 137.06

32 TIME
DESCRIPTION : 33 ADJUSTED FOR

19 CLASSIFICATION NO. 9106.10.90.00	20 SUBCLASS CODE CODES SUBCODES	21 VAT TVA TVA TVA	22 UNIT PRICE UNIT PRICE UNIT PRICE UNIT PRICE	23 TOTAL PRICE TOTAL PRICE TOTAL PRICE TOTAL PRICE	24 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	25 VAT TVA TVA TVA	26 SPECIAL ASSESSMENT COTISATION SPÉCIALE
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22 - 22.5 1.2 0 0.00 932.40 111.89

32 TIME
DESCRIPTION : 33 ADJUSTED FOR

19 CLASSIFICATION NO.	20 SUBCLASS CODE CODES SUBCODES	21 VAT TVA TVA TVA	22 UNIT PRICE UNIT PRICE UNIT PRICE UNIT PRICE	23 TOTAL PRICE TOTAL PRICE TOTAL PRICE TOTAL PRICE	24 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	25 VAT TVA TVA TVA	26 SPECIAL ASSESSMENT COTISATION SPÉCIALE
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22 - 22.5 1.2 0 0.00 932.40 111.89

32 TIME
DESCRIPTION : 33 ADJUSTED FOR

19 CLASSIFICATION NO.	20 SUBCLASS CODE CODES SUBCODES	21 VAT TVA TVA TVA	22 UNIT PRICE UNIT PRICE UNIT PRICE UNIT PRICE	23 TOTAL PRICE TOTAL PRICE TOTAL PRICE TOTAL PRICE	24 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	25 VAT TVA TVA TVA	26 SPECIAL ASSESSMENT COTISATION SPÉCIALE
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22 - 22.5 1.2 0 0.00 932.40 111.89

JUSTIFICATION FOR REQUEST / JUSTIFICATION DE LA DEMANDE:

A REFUND
UNEUNDER
EN VERTU DE

SECTION 74-10 OF CUSTOMS ACT

23. F.A.N.

EXPLANATION / EXPLICATION:

DUTIES REMITTED BY ORDER IN COUNCIL NO. 89-797
 , DUTY PAID VALUE ADJUSTED ACCORDINGLY,
 B2R

DECLARATION / DÉCLARATION
I, PARENT, Paul-André

OF STARBER INTERNATIONAL INC.

IMPORTER - AGENT / IMPORTATEUR - AGENT
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE
DÉCLARE QUE LES REENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS

31 MAY 1989

SIGNATURE

DATE

Dossier Ant : 7-685200

36 SPECIAL ASSESSMENT COTISATION SPÉCIALE	209.79
37 DUTY DROITS	209.79
38 SALES TAX TAXE DE VENTE	R.J.-234.96
39 EXCISE TAX TAXE D'ACCISE	
40 TOTAL	R.J.-234.96
41 INTEREST INTÉRÊT	
42 AMOUNT DUE RECEIVER GENERAL FOR CANADA TOTAL DU AU RECEVEUR GÉNÉRALE DU CANADA	
43 AMOUNT DUE CLAIMANT TOTAL DU AU REQUÉRANT	R.J.-234.96

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et AcciseCANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page 1 of 1

1. Vendor (Name and Address)/Vendeur (Nom et adresse)

Aeroprint Time Recorder Co.
5640 Departure Drive
Raleigh, NC 27604

2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada

2-27-89

3. Other References (Include Purchaser's Order No.)
Autres références (Inclure le n° de commande de l'acheteur)

5027/73689

4. Consignee (Name and Address)/Destinataire (Nom et adresse)

TDR International Co.
C/O Dodge Maritime
Powers Road
Conklin, NY 13748

99012773-8

5. Purchaser's Name and Address (If other than Consignee)
Nom et adresse de l'acheteur (S'il diffère du destinataire)**TDR International Co.**
2247 Queenette Street
St. Laurent-Montreal
Quebec, Canada H4K 2B96. Country of Transhipment/Pays de transbordement
Canada7. Country of Origin of Goods
Pays d'origine des marchandises

USA

IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS
ENTER ORIGINS AGAINST ITEMS IN 12
SI L'EXPÉDITION COMPREND DES MARCHANDESSES D'ORIGINES DIFFÉRENTES, PRÉCISER LEUR PROVENANCE EN 129. Conditions of Sale and Terms of Payment
(i.e. Sale, Consignment Shipment, Leased Goods, etc.)
Conditions de vente et modalités de paiement
(p. ex. vente, expédition en consignation, location de marchandises, etc.)

NET 30 DAYS

10. Currency of Settlement/Devise du paiement
US DOLLARS11. No. of Pkgs. / N° de colis
12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)
Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)13. Quantity
(State Unit)
Quantité
(Préciser l'unité)14. Unit Price
Prix unitaire
15. Total
Total1 Model 9000 Computer Clock (GATT)
1 Cards 3 TIME CARDS16. If any of fields 1 to 17 are included on an attached commercial invoice, check this box.
Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte
997.00

Commercial Invoice No. N° de la facture commerciale 5027/73689

16. Total Weight/Poids Total

17. Invoice Total
Total de la facture18. Exporter's Name and Address (If other than Vendor)
Nom et adresse de l'exportateur (S'il diffère du vendeur)

16. Total Weight/Poids Total

Net

Gross/Brut

17. Invoice Total
Total de la facture

\$830.40

20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)

21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)

22. If fields 23 to 26 are not applicable, check this box.
Si les zones 23 à 26 sont sans objet, cocher cette boîte23. If included in field 17 indicate amount:
Si compris dans le total à la zone 17, préciser:(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada
Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada

\$ _____

(ii) Costs for construction, erection and assembly incurred after importation into Canada
Les coûts de construction, d'érection et d'assemblage après importation au Canada

\$ _____

(iii) Export packing
Le coût de l'emballage d'exportation

\$ _____

24. If not included in field 17 indicate amount:
Si non compris dans le total à la zone 17, préciser:(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada
Les frais de transport, dépenses et assurances jusqu'à au point d'expédition directe vers le Canada

\$ _____

(ii) Amounts for commissions other than buying commissions
Les commissions autres que celles versées pour l'achat

\$ _____

(iii) Export packing
Le coût de l'emballage d'exportation

\$ _____

25 Check (If applicable)
Cocher (S'il y a lieu)(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser
Des redevances ou produits ont été ou seront versés par l'acheteur(ii) The purchaser has supplied goods or services for use in the production of these goods
L'acheteur a fourni des marchandises ou des services pour la production des marchandises

CANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNESPage
1 of 1

1. Vendor (Name and Address)/Vendeur (Nom et adresse) Acropoint Time Recorder Co. 5640 Departure Drive Raleigh, NC 27604		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada 2-27-89	
4. Consignee (Name and Address)/Destinataire (Nom et adresse) TDR International Co. C/O Dodge Markham Powers Road Conklin, NY 13748		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur) 5027/73689	
		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (S'il diffère du destinataire) (TIME DATA LTD) TDR International Company 2247 Guenette Street St. Laurent-Montreal Quebec, Canada H4R 2E9	
		6. Country of Transhipment/Pays de transbordement Canada	
		7. Country of Origin of Goods Pays d'origine des marchandises USA	
		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.) NET 30 DAYS	
		10. Currency of Settlement/Devises du paiement US DOLLARS	
11. No. of Pkgs N° de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	Selling Price/Prix de vente
1 1 1	Model 9000 Computer Clock (CATT) Cards 3 TIME CARDS	1 1 1	14. Unit Price Prix unitaire 777.00 11.97 11.97
			15. Total 777.00 11.97 11.97 800.94
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte		16. Total Weight/Poids Total Net 36 Gross/Brut	
Commercial Invoice No./N° de la facture commerciale 5027/73689		17. Invoice Total—Total de la facture \$830.40	
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)		20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)	
21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)		22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte	
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser:		24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:	
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____		(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____	
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____		(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____	
(iii) Export packing Le coût de l'emballage d'exportation \$ _____		(iii) Export packing Le coût de l'emballage d'exportation \$ _____	
		25. Check (If applicable): Cocher (S'il y a lieu):	
		(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>	
		(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises <input type="checkbox"/>	



RUSSELL A.
FARROW LTD.
CUSTOMS BROKERS

SECURITY NO.

CADEX IDENTIFIER

1182
CADEX

FOR SPECIAL USE

TRANSACTION NUMBER

12997-99012773-8
STARBER



IMPORTER NUMBER

ABX 191179

NO. OF INVOICE PAGES

1

IMPORTER NAME

Time Data Ltee.

MISCELLANEOUS INFORMATION FORM

EXPORTER ACROPRINT TIME DATA SYSTEMS	MANIFEST NUMBER 2171 456- 0089106	CARRIER JS6.
PURCHASE NO.	DATE March 3/89	ACCOUNT NO.

[Signature]

X (1957) RC-65
B3 2/88/1/25CANADA CUSTOMS — DOUANES CANADA
CODING FORM — FORMULE DE CODAGE

STARBER INTERNATIONAL INC

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)1 IMPORTER NAME AND ADDRESS
NOM ET ADRESSE DE L'IMPORTATEUR

NO./N° ABX 191179

2 TRANSACTION NO.
N° DE TRANSACTIONTIME DATA LTÉE (BL)
SOC D'ENREGISTREMENT INTERNATIONALE
2247 GUENETTE
VILLE ST-LAURENT, QUEBEC
H4R 2E9

12997-99012773-8 / STARBER

685200

7 SUB. HDR.
NO./N° DE
SOUS-ENT-TÊTE
1 ACROPRINT TIME RECORDER8 VENDOR NAME/NOM DU VENDEUR
NO./N°3 TYPE
AB4 OFFICE NO.
N° DE BUREAU
4565 EXCISE ACCOUNT NO.
N° DE COMPTE D'ACCISE6 PAYMENT MODE
MÉTHODE DE PAIEMENT
29 COUNTRY OF ORIGIN
PAYS D'ORIGINE
US10 COUNTRY OF EXPORT
PAYS D'EXPORTATION
UNC11 TARIFF TREATMENT
TRAITEMENT TARIFIQUE
212 DIRECT SHIPMENT DATE
DATE D'EXPÉDITION DIRECTE
02
M/M13 CCRY. CODE
CODE DEVISE
27
D14 TIME LIMIT / DÉLAI
USDSHIPPED PER-EMBARQUE SUR
TRUCK

VOY/FLIGHT NO. - VOL.

B/L NO./RWB. NO.

CONTAINER OR TRAILER NO./N° DE WAGON CONTAINER OU REM

EXCH. RATE - TAUX DE CHANGE
01.200000

ORDER NO.-N° DE LA COMMANDE

27 QUANTITY QUANTITÉ 1	28 UNIT MEAS. UNITÉ DE MES TIME CARDS	29 RATE OF DUTY TAUX DE DROIT 10.00	30 ST. CODE / RATE CODE / TAUX T.V. 10.00	31 ET. RATE TAUX T.A. 10.00	32 DUTY DROITS 2.96	33 DUTY PAID VALUE VALEUR À L'ACQUITTE 28.73	34 SALES TAX TAXE DE VENTE 3.80	35 EXCISE TAX TAXE D'ACCISE 31.69
13 9107.00 9107.00	14 10.90 10.90	15 23.94 23.94	16 13	17 28.73 28.73	18 2.96 2.96	19 31.69 31.69	20 3.80 3.80	21 10.00 10.00
22 2.000	23 NMB	24 10.3	25 12	26 0	27 2.96	28 31.69	29 3.80	30 10.00
31 2	32 Time registers, or time recorders containing in the same housing a clock.	33 9106.10 9106.10	34 10.90 10.90	35 77.00 77.00	36 932.40 932.40	37 1142.19 1142.19	38 137.06 137.06	39 10.00 10.00
40 22.5	41 12	42 0	43 209.79 209.79	44 1142.19 1142.19	45 137.06 137.06	46 10.00 10.00	47 10.00 10.00	48 10.00 10.00
49 13	50 10.00 10.00	51 10.00 10.00	52 10.00 10.00	53 10.00 10.00	54 10.00 10.00	55 10.00 10.00	56 10.00 10.00	57 10.00 10.00
58 14	59 10.00 10.00	60 10.00 10.00	61 10.00 10.00	62 10.00 10.00	63 10.00 10.00	64 10.00 10.00	65 10.00 10.00	66 10.00 10.00
67 15	68 10.00 10.00	69 10.00 10.00	70 10.00 10.00	71 10.00 10.00	72 10.00 10.00	73 10.00 10.00	74 10.00 10.00	75 10.00 10.00
76 16	77 10.00 10.00	78 10.00 10.00	79 10.00 10.00	80 10.00 10.00	81 10.00 10.00	82 10.00 10.00	83 10.00 10.00	84 10.00 10.00
85 17	86 10.00 10.00	87 10.00 10.00	88 10.00 10.00	89 10.00 10.00	90 10.00 10.00	91 10.00 10.00	92 10.00 10.00	93 10.00 10.00
94 18	95 10.00 10.00	96 10.00 10.00	97 10.00 10.00	98 10.00 10.00	99 10.00 10.00	100 10.00 10.00	101 10.00 10.00	102 10.00 10.00
103 19	104 10.00 10.00	105 10.00 10.00	106 10.00 10.00	107 10.00 10.00	108 10.00 10.00	109 10.00 10.00	110 10.00 10.00	111 10.00 10.00
112 20	113 10.00 10.00	114 10.00 10.00	115 10.00 10.00	116 10.00 10.00	117 10.00 10.00	118 10.00 10.00	119 10.00 10.00	120 10.00 10.00
121 21	122 10.00 10.00	123 10.00 10.00	124 10.00 10.00	125 10.00 10.00	126 10.00 10.00	127 10.00 10.00	128 10.00 10.00	129 10.00 10.00
130 22	131 10.00 10.00	132 10.00 10.00	133 10.00 10.00	134 10.00 10.00	135 10.00 10.00	136 10.00 10.00	137 10.00 10.00	138 10.00 10.00
139 23	140 10.00 10.00	141 10.00 10.00	142 10.00 10.00	143 10.00 10.00	144 10.00 10.00	145 10.00 10.00	146 10.00 10.00	147 10.00 10.00
148 24	149 10.00 10.00	150 10.00 10.00	151 10.00 10.00	152 10.00 10.00	153 10.00 10.00	154 10.00 10.00	155 10.00 10.00	156 10.00 10.00
157 25	158 10.00 10.00	159 10.00 10.00	160 10.00 10.00	161 10.00 10.00	162 10.00 10.00	163 10.00 10.00	164 10.00 10.00	165 10.00 10.00
166 26	167 10.00 10.00	168 10.00 10.00	169 10.00 10.00	170 10.00 10.00	171 10.00 10.00	172 10.00 10.00	173 10.00 10.00	174 10.00 10.00
175 27	176 10.00 10.00	177 10.00 10.00	178 10.00 10.00	179 10.00 10.00	180 10.00 10.00	181 10.00 10.00	182 10.00 10.00	183 10.00 10.00
184 28	185 10.00 10.00	186 10.00 10.00	187 10.00 10.00	188 10.00 10.00	189 10.00 10.00	190 10.00 10.00	191 10.00 10.00	192 10.00 10.00
193 29	194 10.00 10.00	195 10.00 10.00	196 10.00 10.00	197 10.00 10.00	198 10.00 10.00	199 10.00 10.00	200 10.00 10.00	201 10.00 10.00
202 30	203 10.00 10.00	204 10.00 10.00	205 10.00 10.00	206 10.00 10.00	207 10.00 10.00	208 10.00 10.00	209 10.00 10.00	210 10.00 10.00
211 31	212 10.00 10.00	213 10.00 10.00	214 10.00 10.00	215 10.00 10.00	216 10.00 10.00	217 10.00 10.00	218 10.00 10.00	219 10.00 10.00
220 32	221 10.00 10.00	222 10.00 10.00	223 10.00 10.00	224 10.00 10.00	225 10.00 10.00	226 10.00 10.00	227 10.00 10.00	228 10.00 10.00
229 33	230 10.00 10.00	231 10.00 10.00	232 10.00 10.00	233 10.00 10.00	234 10.00 10.00	235 10.00 10.00	236 10.00 10.00	237 10.00 10.00
238 34	239 10.00 10.00	240 10.00 10.00	241 10.00 10.00	242 10.00 10.00	243 10.00 10.00	244 10.00 10.00	245 10.00 10.00	246 10.00 10.00
247 35	248 10.00 10.00	249 10.00 10.00	250 10.00 10.00	251 10.00 10.00	252 10.00 10.00	253 10.00 10.00	254 10.00 10.00	255 10.00 10.00
256 36	257 10.00 10.00	258 10.00 10.00	259 10.00 10.00	260 10.00 10.00	261 10.00 10.00	262 10.00 10.00	263 10.00 10.00	264 10.00 10.00
265 37	266 10.00 10.00	267 10.00 10.00	268 10.00 10.00	269 10.00 10.00	270 10.00 10.00	271 10.00 10.00	272 10.00 10.00	273 10.00 10.00
274 38	275 10.00 10.00	276 10.00 10.00	277 10.00 10.00	278 10.00 10.00	279 10.00 10.00	280 10.00 10.00	281 10.00 10.00	282 10.00 10.00
283 39	284 10.00 10.00	285 10.00 10.00	286 10.00 10.00	287 10.00 10.00	288 10.00 10.00	289 10.00 10.00	290 10.00 10.00	291 10.00 10.00
292 40	293 10.00 10.00	294 10.00 10.00	295 10.00 10.00	296 10.00 10.00	297 10.00 10.00	298 10.00 10.00	299 10.00 10.00	300 10.00 10.00
301 41	302 10.00 10.00	303 10.00 10.00	304 10.00 10.00	305 10.00 10.00	306 10.00 10.00	307 10.00 10.00	308 10.00 10.00	309 10.00 10.00
310 42	311 10.00 10.00	312 10.00 10.00	313 10.00 10.00	314 10.00 10.00	315 10.00 10.00	316 10.00 10.00	317 10.00 10.00	318 10.00 10.00
319 43	320 10.00 10.00	321 10.00 10.00	322 10.00 10.00	323 10.00 10.00	324 10.00 10.00	325 10.00 10.00	326 10.00 10.00	327 10.00 10.00
328 44	329 10.00 10.00	330 10.00 10.00	331 10.00 10.00	332 10.00 10.00	333 10.00 10.00	334 10.00 10.00	335 10.00 10.00	336 10.00 10.00
337 45	338 10.00 10.00	339 10.00 10.00	340 10.00 10.00	341 10.00 10.00	342 10.00 10.00	343 10.00 10.00	344 10.00 10.00	345 10.00 10.00
346 46	347 10.00 10.00	348 10.00 10.00	349 10.00 10.00	350 10.00 10.00	351 10.00 10.00	352 10.00 10.00	353 10.00 10.00	354 10.00 10.00
355 47	356 10.00 10.00	357 10.00 10.00	358 10.00 10.00	359 10.00 10.00	360 10.00 10.00	361 10.00 10.00	362 10.00 10.00	363 10.00 10.00
364 48	365 10.00 10.00	366 10.00 10.00	367 10.00 10.00	368 10.00 10.00	369 10.00 10.00	370 10.00 10.00	371 10.00 10.00	372 10.00 10.00
373 49	374 10.00 10.00	375 10.00 10.00	376 10.00 10.00	377 10.00 10.00	378 10.00 10.00	379 10.00 10.00	380 10.00 10.00	381 10.00 10.00
382 50	383 10.00 10.00	384 10.00 10.00	385 10.00 10.00	386 10.00 10.00	387 10.00 10.00	388 10.00 10.00	389 10.00 10.00	390 10.00 10.00
391 51	392 10.00 10.00	393 10.00 10.00	394 10.00 10.00	395 10.00 10.00	396 10.00 10.00	397 10.00 10.00	398 10.00 10.00	399 10.00 10.00
400 52	401 10.00 10.00	402 10.00 10.00	403 10.00 10.00	404 10.00 10.00	405 10.00 10.00	406 10.00 10.00	407 10.00 10.00	408 10.00 10.00
409 53	410 10.00 10.00	411 10.00 10.00	412 10.00 10.00	413 10.00 10.00	414 10.00 10.00	415 10.00 10.00	416 10.00 10.00	417 10.00 10.00
418 54	419 10.00 10.00	420 10.00 10.00	421 10.00 10.00	422 10.00 10.00	423 10.00 10.00	424 10.00 10.00	425 10.00 10.00	426 10.00 10.00
427 55	428 10.00 10.00	429 10.00 10.00	430 10.00 10.00	431 10.00 10.00	432 10.00 10.00	433 10.00 10.00	434 10.00 10.00	435 10.00 10.00
436 56	437 10.00 10.00	438 10.00 10.00	439 10.00 10.00	440 10.00 10.00	441 10.00 10.00	442 10.00 10.00	443 10.00 10.00	444 10.00 10.00
445 57	446 10.00 10.00	447 10.00 10.00	448 10.00 10.00	449 10.00 10.00	450 10.00 10.00	451 10.00 10.00	452 10.00 10.00	453 10.00 10.00
454 58	455 10.00 10.00	456 10.00 10.00	457 10.00 10.00	458 10.00 10.00	459 10.00 10.00	460 10.00 10.00	461 10.00 10.00	462 10.00 10.00
463 59	464 10.00 10.00	465 10.00 10.00	466 10.00 10.00	467 10.00 10.00	468 10.00 10.00	469 10.00 10.00	470 10.00 10.00	471 10.00 10.00
472 60	473 10.00 10.00	474 10.00 10.00	475 10.00 10.00	476 10.00 10.00	477 10.00 10.00	478 10.00 10.00	479 10.00 10.00	480 10.00 10.00
481 61	482 10.00							



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

IN BOND

EN DOUANE

CUSTOMS CARGO CONTROL DOCUMENT

DOCUMENT DE CONTRÔLE DU FRET DES DOUANES

Manifest from / Manifeste de <u>Landsdowne 456</u>		To / À <u>Landsdowne 456</u>	Acquittal No. / N° de l'acquittement <u>12997-99012773-8</u>				
Consignee Name and Address / Nom et adresse du destinataire <u>Time Data Ltee. 2247 Gouinette Co St. Laurent - Montreal Quebec H4R 2E9</u>			Carrier Code Code du transp. <u>217N</u>	Cargo Control No. N° de contrôle du fret <u>456. 0089106</u>			
Shipper Name and Address / Nom et adresse de l'expéditeur <u>Geoprint Time Record Co. 5646 Beaufort Drive Raleigh NC 27747</u>			Carrier Code Code du transp.	Previous Cargo Control No. N° de contrôle du fret antérieur			
No. of pkgs. Nombre de colis	Description and Marks Désignation et marques	Weight Poids	Rate Taux	Advances Avances	Prepaid Port payé	Collect Port dû	
1	Catt 9000 Computer clock SK 900136 B4						
1 Box	Time Card Catt 9000 shift 1	36 lbs.					
1 Box	Time Card Catt 9000 shift 5						
<u>3</u>							
Name of Carrier / Nom du transporteur <u>J56. #19913 MAR 1989</u>			Vehicle Identification / Identification du véhicule <u>1363914 Art</u>				

To be delivered by Consignee to Customs
A remettre à la Douane par le destinataire

GTM



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

CANADA CUSTOMS — DETAILED ADJUSTMENT STATEMENT
DOUANES CANADA — RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		NO. / N° ABX191179	2 TRANSACTION NO. N° DE TRANSACTION 12997190044811		ACCOUNT/SECURITY NO. N° DE COMPTE/GARANTIE 12997 190044811		ASSIGNED NO. N° DÉSIGNÉ		6 PAGE NO./ N° DE PAGE 1		
TIME DATA LTEE (BL) SOC D'ENREGISTREMENT INTERNAT. 2247 GUENETTE VILLE ST-LAURENT QU		H4R2E9	3 OFFICE NO. N° DE BUREAU 0456		4 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 12997990127738		S Y/A M/M D/J 89 03 07			7 DATE OF DECISION DATE DE LA DÉCISION 89/07/14	
8 SUB HDR. NO / N° DE SUOS EN-TETE 01 STARBER INTERNATIONAL INC. 410 ST-NICOLAS #300 MONTREAL QU		9 MAIL TO / POSTER A: H2Y 2P5		10 SECURITY NO. / N° DE SECURITE							
				11 COUNTRY OF ORIGIN PAYS D'ORIGINE		12 COUNTRY OF EXPORT PAYS D'EXPORTATION		13 TARIFF TREATMENT TRAITEMENT TARIFAIRES			
				14 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE		15 CRY. CODE CODE DEVISE		16 TIME LIMIT / DELAI			

17 LINE LIGNE	18 DESCRIPTION — AS RULED DESIGNATION — SELON LA DÉCISION													
19 CLASSIFICATION NO. N° DE CLASSEMENT	20 ANNEX CODE CODE ANNEXE	21 VFD CODE CODE V.D.	22 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	23	24	25 S.A. CODE CODE C.S.	26 SPECIAL ASSESSMENT COTISATION SPÉCIALE							
27 QUANTITY QUANTITE	28 UNIT MEAS UNITE DE MES	29 RATE OF DUTY TAUX DE DROIT	30 S.T. CODE RATE CODE TAUX T.V.	31 E.T. RATE TAUX T.A.	32 DUTY DROITS	33 DUTY PAID VALUE VALEUR A L'ACQUITTE	34 SALES TAX TAXE DE VENTE	35 EXCISE TAX TAXE D'ACCISE						
002	TIME REGISTERS/RECORDER W/CLOCK IN SAME HOUSING													
9106109000	013		777.00		932.40 89-797								.00	
		22.50	12	.00	.00	932.40	137.06						.00	
TCS/TSAA			TDD/TDA		TTV/TSTA		TTA/TETA					TOTAL		
+000.00			+002.96		+140.86		+000.00					+143.82		

THESE GOODS QUALIFY FOR A REFUND UNDER THE PROVISIONS OF ORDER IN COUNCIL P.C. 1989-797, BUT FOR CUSTOMS DUTIES ONLY. THIS ORDER IN COUNCIL DOES NOT PROVIDE FOR THE REMISSION OF THE FEDERAL SALES TAX.

THE JUSTIFICATION FOR REQUEST SPACE SHOULD HAVE READ
REFUND UNDER SECTION 23 OF THE FINANCIAL ADMINISTRATION ACT.
INTEREST NOT APPLICABLE.



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

CANADA CUSTOMS — DETAILED ADJUSTMENT STATEMENT
DOUANES CANADA — RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR		NO. / N° ABX191179	2 TRANSACTION NO. N° DE TRANSACTION 12997190044811							
TIME DATA LTEE (BL) SOC D'ENREGISTREMENT INTERNAT. 2247 GUENETTE VILLE ST-LAURENT QU		ACCOUNT/SECURITY NO N° DE COMPTE/GARANTIE 12997		ASSIGNED NO N° DÉSIGNÉ 190044811						
		3 OFFICE NO. N° DE BUREAU 0456	4 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE 12997990127738	5 Y/A 89	M/M 03	D/J 07				
8 SUB. HDR. NO. / N° DE SOUSEN-TETE STARBER INTERNATIONAL INC. #110 ST-NICOLAS #300 MONTREAL QU		9 MAIL TO / POSTER À H4R2E9		10 SECURITY NO. / N° DE SÉCURITÉ						
				11 COUNTRY OF ORIGIN PAYS D'ORIGINE	12 COUNTRY OF EXPORT PAYS D'EXPORTATION	13 TARIFF TREATMENT TRAITEMENT TARIFAIRES				
				14 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE	15 CRCY. CODE CODE DEVISE	16 TIME LIMIT / DELAI				

17 LINE LIGNE	18 DESCRIPTION — AS RULED DESIGNATION — SELON LA DÉCISION												
19 CLASSIFICATION NO. N° DE CLASSEMENT	20 ANNEX CODE CODE ANNEXE	21 VFD CODE CODE V.D.	22 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	23 VALUE FOR DUTY (CAN. DOLLARS) VALEUR EN DOUANE (DOLLARS CAN)	24 SPECIAL AUTHORITY AUTORISATION SPÉCIALE			25 S.A. CODE CODE C.S.	26 SPECIAL ASSESSMENT COTISATION SPÉCIALE				
27 QUANTITY QUANTITÉ	28 UNIT MEAS UNITE DE MES	29 RATE OF DUTY TAUX DE DROIT	30 S.T. CODE/RATE CODE/TAUX T.V.	31 E.T. RATE TAUX T.A.	32	DUTY DROITS	33 DUTY PAID VALUE VALEUR A L'ACQUITTE	34 SALES TAX TAXE DE VENTE	35	EXCISE TAX TAXE D'ACCISE			

COTISATION SPEC/SPEC. ASSESS

+0.00

DROITS/DUTY

-209.79

TAXES DE VENTE/SALES TAX

+0.00

TAXE D'ACCISE/EXCISE TAX

+0.00

TOTAL

-209.79

TOTAL DU /AMOUNT DUE
AU RECEVEUR/TO RECEIVER
GENERAL

TOTAL DU /AMOUNT DUE
AU REQUEURANT /TO CLAIMANT

-209.79

RENE J. BRIERE

REMISSESS OFFICER
AGENT DES REMISES



Canada
and Excise
Revenu Canada
Douanes et Accise

STATEMENT OF GOODS SEIZED

456-8010

RELEVÉ DES MARCHANDISES SAISIES

TIME DATA RECORDER

Seized From/Nom du saisisseur

1

Annex

Value For Duty

Econometrics/B4econometrics

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Goods/Marchandises		Conveyance/Moyen de transport	
Duty Droits	3,160.67	Duty Droits	2,160.67
Sales Tax Taxe de vente	3,077.55	Sales Tax Taxe de vente	3,077.55
Excise Tax Taxe d'accise		Excise Tax Taxe d'accise	
Revenue Short Paid Somme payée en moins X_L	15,714.66	Revenue Short Paid Somme payée en moins X_L	7
Other Autre	REPERAT x 1	Other Autre	5,238.22
At re	20,952.874	Total Amount Montant total	10,476.44
	45,774.663		

Customs Office Stamp and
Officer's Initials

CANADA CUSTOMS

YEAR 2589

Timbre du bureau de douane et
parafle de l'agent

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et AcciseSEIZURE RECEIPT
REÇU POUR SAISIE

D4

MAR 15 1989

Seizure No. / N° de saisie

456-8010

Customs Office
Bureau de douane 456

Region / Région

LANSDOWNE

OTT

Date

Y/A
1989M/M
MARD/J
03

Surname, Given Names, Company, Association / Nom de famille, prénoms, société, association

TIME DATA RECORDER

Address (No., Street, Apartment No., City, Province, Postal Code, Country) / Adresse (N°, rue, n° d'appartement, ville, province, code postal, pays)

2247 GUENETTE ST LAURENT, MONTREAL, QUEBEC, CDA H4R 2E9.

The goods described on the attached statement of goods seized and/or the conveyance described hereunder are seized as forfeit for the following reason(s):

Les marchandises décrites dans le relevé des marchandises saisis ci-joint et/ou le moyen de transport décrit ci-dessous sont saisis à titre de confiscation pour la ou les raisons suivantes:

THAT THE SAID GOODS ARE SEIZED BECAUSE HE SMUGGLED OR ATTEMPTED TO SMUGGLE THEM INTO CANADA WHETHER CLANDESTINELY OR NOT, THEREBY EVADING THE DUTIES LAWFULLY PAYABLE; AND THAT THE SAID CONVEYANCE WAS MADE USE OF THEREIN.

GOODS / MARCHANDISES

Value / Valeur	Revenue Short Paid / Somme payée en moins	Amount Required for Return / Montant requis pour restitution
23,485.61	5,238.22	20,952.88

CONVEYANCE / MOYEN DE TRANSPORT

Make (Year) / Marque (Année)	Model / Modèle	Licence No. (Year) / N° d'imm. (Année)	V.I.N. (Year) / N.I.V. (Année)	Amount Required for Return / Montant requis pour restitution
1985 KENWORTH	COE	PD2994 ONT	2XKKD139X4FM 811020	10,476.44

AMOUNTS RECEIVED / MONTANTS REÇUS

Goods / Marchandises	Conveyance / Moyen de transport	Total	Receipt No. / N° du reçu	Method of Payment / Méthode de paiement
HELD	HELD	NIL		

RIGHT TO APPEAL

The forfeiture of the goods or conveyances seized or any money or security held in lieu thereof, is final and not subject to review, or to be restrained, prohibited, removed, set aside or otherwise dealt with unless a written notice is given to the seizing officer and/or an officer at the Customs and Excise office at the address noted below, requesting a decision of the Minister. This request must be given within thirty days from the date of the seizure.

DROIT D'APPEL

La confiscation des marchandises ou des moyens de transport saisis ou celles des montants ou garanties qui en tiennent lieu est définitive et n'est pas susceptible de révision, de restriction, d'interdiction, d'annulation, de rejet ou de toute autre forme d'intervention à moins qu'un avis écrit soit donné à l'agent saisisseur ou à un agent du bureau de Douanes et Accise à l'adresse mentionnée ci-dessous en vue de faire rendre une décision du Ministre. L'avis doit être présenté dans les trente jours suivant la saisie.

Customs Office (Name, Address) / Bureau de douane (Nom, adresse)

PORT OF LANSDOWNE
LANSDOWNE, ONT. K0E1L0

Seizing Officer / Agent saisisseur

DBlythe 137

Date

01 MAR 89

Original served by
Original signifié par Registered Mail
Poste recommandé Personally
Personnellement

BROKER

THIRD PARTY CLAIMS

ATTENTION

If you are aware of any persons, with the exception of the above named, that may be an owner, mortgagee, lien holder or holder of any like interest, refer to the reverse side of this form.

REVENDICATIONS DES TIERS

ATTENTION

Si vous avez connaissance de toute personne, autre que celle nommée ci-dessus, qui pourrait revendiquer à l'égard de cette saisie un droit en qualité de propriétaire de créancier hypothécaire, de créancier préféré ou en toute autre qualité comparable, voir au verso.

<input type="checkbox"/> Personal Personnel	<input checked="" type="checkbox"/> Commercial
1 Jewelry, Cameras, Watches Bijoux, appareils photo., montres	2 Clothing Vêtements
3 Liquor/Tobacco Spiritueux/Tabac	4 Drugs Drogue
5 Pornography Pornographie	6 Vehicles, Vessels, Trailers Véhicules, bateaux, remorques
7 Animals Animaux	8 Others Autres

Related Information: Companies, Individuals, Previous Seizure No. / Renseignements afférents: sociétés, autres personnes, n° de saisie précédente

PREVIOUS SEIZURE! OCCR #1 85 4037790 UNDERVALUATION.

ORI : ON 80101

DATE : 850404

Date of Birth / Date de naissance

Y/A

M/M

D/J

ID No. / N° ID

Origin / Origine

Occupation / Profession

Mode of Transportation / Mode de transport

 Highway Grand'route Air Rail Marine Mer Post Poste Others Autres

Arriving From / Arrivant de

Language Problem / Problème linguistique

Interpreter / Interprète

NORTH CAROLINA VIA
NEW YORK Yes Oui No Non Yes Oui No Non

Action

Refer to / Renvoyer à

Informant / Dénonciateur

Commenced / Commencée

 Investigation Division
Division des enquêtes RCMP GRC Yes Oui No Non

Concluded / Terminée

 Yes Oui No Non Yes Oui No Non

Third Party / Tierces personnes

Third Party Notified / Tierces personnes avisées

Award / Récompense

 Yes Oui No Non Yes Oui No Non

Primary Officer / Agent au primaire

Assisting Officer / Agent auxiliaire

Superintendent / Surintendant

N/A

D. Smith

R. Mangian

THIRD PARTY CLAIM

138. (1) Where anything has been seized as forfeit under this Act, any person, other than the person in whose possession the thing was when seized, who claims an interest therein as owner, mortgagee, lien-holder or holder of any like interest may, within sixty days after such seizure, apply by notice in writing to the court for an order under section 139.

(2) A judge of the court to which an application is made under this section shall fix a day, which day shall be not less than thirty days after the date of the filing of the application, for the hearing thereof.

(3) A person who makes an application under this section shall serve notice of the application and of the hearing on the Deputy Minister, or an officer designated by him for the purposes of this section, not later than fifteen days after a day for the hearing of the application is fixed pursuant to subsection (2).

(4) The service of a notice under subsection (3) is sufficient if it is sent by registered mail addressed to the Deputy Minister.

(5) In this section and sections 139 and 140, "court" means

- (a) in the Province of Quebec, the Superior Court;
- (b) in the Province of Prince Edward Island, the Yukon Territory and the Northwest Territories, the Supreme Court;
- (c) in the Provinces of New Brunswick, Manitoba, Alberta and Saskatchewan, the Court of Queen's Bench; and
- (d) in any province of Canada not referred to in paragraph (a), (b) or (c), the county or district court for the county or district in which the thing in respect of which an application for an order under section 139 is made was seized.

139. Where, on the hearing of an application made under section 138, it is made to appear to the satisfaction of the court

- (a) that the applicant acquired the interest in respect of which he is applying in good faith prior to the contravention or use in respect of which the seizure was made;
- (b) that the applicant is innocent of any complicity in the contravention of this Act or the regulations or the use of a conveyance that resulted in the seizure and of any collusion in relation to that contravention or use; and
- (c) that the applicant exercised all reasonable care in respect of any person permitted to obtain possession of the thing seized to satisfy himself that it was not likely to be used in contravention of this Act or the regulations or, where the applicant is a mortgagee or lien-holder, that he exercised such care with respect to the mortgagor or lien-giver,

the applicant is entitled to an order declaring that his interest is not affected by such seizure and declaring the nature and extent of his interest at the time of the contravention or use.

140. (1) A person who makes an application under section 138 or the Crown may appeal to the court of appeal from an order made under section 139 and the appeal shall be asserted, heard and decided according to the ordinary procedure governing appeals to the court of appeal from orders or judgments of a court.

(2) In this section, "court of appeal" means, in the province in which an order under this section is made, the court of appeal for that province as defined in section 2 of the Criminal Code.

141. (1) The Deputy Minister or an officer designated by him shall, after forfeiture of a thing has become final and on application made to him by a person who has obtained a final order under section 139 or 140 in respect of the thing, direct that

- (a) the thing be given to the applicant; or
- (b) an amount calculated on the basis of the interest of the applicant in the thing at the time of the contravention or use in respect of which the thing was seized, as declared in the order, be paid to him.

(2) The total amount paid under paragraph (1)(b) in respect of a thing shall, where the thing was sold or otherwise disposed of under this Act, not exceed the proceeds of the sale or disposition, if any, less any costs incurred by Her Majesty in respect of the thing, and, where there are no proceeds of a disposition of a thing under this Act, no payment shall be made pursuant to paragraph (1)(b) in respect of the thing.

REVENDICATION DES TIERS

138. (1) En cas de saisie-confiscation effectuée en vertu de la présente loi, toute personne qui, sauf si elle était en possession de l'objet au moment de la saisie, revendique à cet égard un droit en qualité de propriétaire, de créancier hypothécaire, de créancier privilégié ou en toute autre qualité comparable peut, dans les soixante jours suivant la saisie, requérir par avis écrit la cour de rendre l'ordonnance visée à l'article 139.

(2) Le juge de la cour saisie conformément au présent article fixe pour une date postérieure d'au moins trente jours à celle de la requête l'audition de celle-ci.

(3) Dans les quinze jours suivant la date fixée pour l'audition, le requérant signifie au sous-ministre, ou à l'agent que celui-ci désigne pour l'application du présent article, un avis de la requête ainsi que de l'audition.

(4) Il suffit, pour que l'avis prévu au paragraphe (3) soit considéré comme signifié, qu'il soit envoyé en recommandé au sous-ministre.

(5) Dans le présent article et dans les articles 139 et 140, «cour» s'entend:

- a) dans la province de Québec, de la Cour supérieure;
- b) dans la province de l'Île-du-Prince-Édouard, le territoire du Yukon et les territoires du Nord-Ouest, de la Cour suprême;
- c) dans les provinces du Nouveau-Brunswick, du Manitoba, d'Alberta et de la Saskatchewan, de la Cour du Banc de la Reine;
- d) dans les autres provinces, de la cour de comté ou de district dans le ressort de laquelle a été saisi l'objet visé dans la requête d'ordonnance présentée en vertu de l'article 139.

139. Lors de l'audition de la requête visée à l'article 138, le requérant est recevable à obtenir une ordonnance disposant que la saisie ne porte pas atteinte à son droit et précisant la nature et l'étendue de celui-ci au moment de l'infraction ou de l'utilisation en cause si la cour constate qu'il réunit les conditions suivantes:

- a) il a acquis son droit de bonne foi avant l'infraction ou l'utilisation;
- b) il est innocent de toute complicité ou collusion dans l'infraction ou l'utilisation;
- c) il a pris des précautions suffisantes concernant toute personne admise à la possession de l'objet saisi pour se convaincre que celui-ci ne risquait pas d'être utilisé en infraction à la présente loi ou à ses règlements, ou concernant son débiteur dans le cas d'une hypothèque ou d'un privilège.

140. (1) L'ordonnance visée au paragraphe 138(1) est susceptible d'appel, de la part du requérant ou de la Couronne, devant la cour d'appel. Le cas échéant, l'affaire est entendue et jugée selon la procédure ordinaire régissant les appels interjetés devant cette juridiction contre les ordonnances ou décisions de la cour.

(2) Dans le présent article, «cour d'appel» s'entend de la cour d'appel, au sens de l'article 2 du Code criminel, de la province où est rendue l'ordonnance visée au présent article.

141. (1) Le sous-ministre ou l'agent qu'il délègue, une fois la confiscation devenue définitive et sur demande de la personne qui, en vertu des articles 139 ou 140, a obtenu une ordonnance définitive au sujet de l'objet saisi, fait remettre à cette personne:

- a) soit l'objet;
- b) soit un montant dont le calcul est basé sur la contre-valeur de son droit dans l'objet au moment de l'infraction ou de l'utilisation, telle qu'elle est fixée dans l'ordonnance.

(2) En cas de vente ou d'allégnation sous une autre forme d'un objet au sujet duquel un versement est effectué en vertu de l'alinéa (1)b), le montant du versement ne peut être supérieur au produit éventuel de la vente ou de l'allégnation, duquel sont soustraits les frais afférents à l'objet supportés par Sa Majesté; dans les cas où aucun produit ne résulte d'une allégnation effectuée en vertu de la présente loi, aucun versement prévu à l'alinéa (1)b) n'est effectué.

FEDERAL COURT OF CANADA COUR FÉDÉRALE DU CANADA

TRIAL DIVISION SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....
N° de dossier.....

TIME DATA RECORDER.....

INT'L LTD. ET AL v/o M., N.R.....

Exhibit No. D.4 (Defendant)

N° de la pièce.....

Filed on.....

Déposée le 28 janvier 1993.....

Place/Lieu Montreal.....

Registrar.....

Greffier(ère) Diane Perrier.....



RUSSELL A.
FARROW LTD.
CUSTOMS BROKERS

FOR SPECIAL USE

SECURITY NO.

DS

CADEX IDENTIFIER

CADEX

TRANSACTION NUMBER



12997-99012774-9 / STARBER

IMPORTER NUMBER

CAEH 85103

NO. OF INVOICE PAGES

6

IMPORTER NAME

Carra Business Products

MISCELLANEOUS INFORMATION FORM

EXPORTER <i>Dodge minibus</i>	MANIFEST NUMBER <i>21TN-456 - 0089105</i>	CARRIER <i>JS6</i>
PURCHASE NO.	DATE <i>MARCH 3/89</i>	ACCOUNT NO.

26.

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....

N° de dossier.....

TIME DATA RECORDER
INT. LTD. v/c M.N.R.

Exhibit No.
N° de la pièce D-5 (Defendant)

Filed on
Déposée le 28 Janvier 1993

Place/Lieu Montreal.....

Registrar
Greffier(ière) Diane Ferrier



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

Acquittal No. / N° de l'acquittement

IN BOND

CUSTOMS CARGO CONTROL DOCUMENT

EN DOUANE

DOCUMENT DE CONTRÔLE DU FRET DES DOUANES

Manifest from / Manifeste de Lansdowne 456		To/A Lansdowne 456					
Consignee Name and Address / Nom et adresse du destinataire Ecora Business Products 2247 Gazette Ville St. Laurent Quebec H4R 3E9			Carrier Code Code du transp. JITN	Cargo Control No. N° de contrôle du fret 456 0989105			
Shipper Name and Address / Nom et adresse de l'expéditeur Dodge Markham Co. Inc. P.O. Box 173 26 Powers Road Conklin New York 13748			Carrier Code Code du transp. 1984	Previous Cargo Control No. N° de contrôle du fret antérieur			
No. of pkgs. Nbre de colis	Description and Marks Désignation et marques	Weight Poids 24.759	Rate Taux	Advances Avances	Prepaid Port payé	Collect Port dû	
428	Boxes Time Register Cards						
Name of Carrier / Nom du transporteur J.S. 6. #199			Vehicle Identification / Identification du véhicule 7363814 Onbr...				
To be delivered by Consignee to Customs A remettre à la Douane par le destinataire			The shipment described herein is now released to the warehouse operator. L'expédition décrite dans la présente est maintenant remise à l'exploitant d'entrepôt.				
Customs Inspector/Inspecteur des Douanes							

A 8A (1/88)

CUSTOMS DELIVERY AUTHORITY COPY / EXEMPLAIRE DE L'AUTORISATION DOUANIÈRE DE LIVRAISON

This Shipping Order

must be legibly filled in, in Ink, in Indelible Pencil, or in Carbon, and retained by the Agent.

Shipper No. _____

୧୮

(Name of Carrier)

Date
3/3/89

To: Consignee KODAK BUSINESS PUBLISHING
Shipper Dodge Markland Co., Inc.
FROM: Street 2247 Guttenberg
Origin Conklin NY 13738
Destination Viles St., Ithaca, NY Zip Code QU
Street PO Box 173, 26 Powers Road
Variable

Units	HM	Special Marks and Exceptions	(subject to correction)	Rate	Comments
-------	----	------------------------------	-------------------------	------	----------

PLATE 10. - THE INFLUENCE OF CULTIVATION.

THE JOURNAL OF CLIMATE

THE JOURNAL OF CLIMATE

THE JOURNAL OF CLIMATE

Glossary

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PREPAID **PREPAID** **PREPAID** **PREPAID**

REMIT
C.O.D. TO:
PREPAID \$
C.O.D.

ADDRESS

NOTE - Where the rate is dependent on value, shippers
This is to certify that the above named materials are prop-
erty of [REDACTED] and are being shipped to [REDACTED]
Subject to Section 7 of the Uniform Conference on Motor Carriers. If the same
TOTAL CHARGES. \$

RECEIVED subject to the classifications and tariffally filed tariffs in effect on the date of signature
per _____ Signature _____ (Signature of Consignee) right is checked
all or any of said property over all or any portion of said route to destination and as to each
item _____ collect _____

RECEIVED subject to the classifications and lawful tariff in effect on the date of issue of this Bill of Lading, the property described above in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined (to whom or where) as follows: "INTER-AMERICAN", his destination, the date of shipment.

Shipper hereby certifies that he is familiar with all the bill of lading terms and conditions in the governing classification and the said terms and conditions are hereby agreed to by the shipper and binding to himself and his assigns.

SHIPPER Proctor & Gamble Co., Ltd.
PO Box 173, Tiptree, Essex
PER 100444-42448 CARRIER T.S.C. 194
PER 2

• *Lazurkis Materialus*

Agent must detach and retain this Shipping Order and must sign the Original Bill of Lading.

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89			
		3. Other References (Include Purchaser's Order No.) 72899, 72893, 72890, 72888			
4. Consignee (Name and Address) Ecara Business Products 2247 Guenette Ville St. Laurent H4R 2E9 QU		5. Purchaser's Name and Address (if other than Consignee)			
		6. Country of Transhipment			
		7. Country of Origin of Goods USA	If Shipment Includes Goods of Different Origins, Enter Origins Against Items in 12.		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30			
		10. Currency of Settlement US Funds			
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price		
2	K-331	10m	14. Unit Price	15. Total	
2	5625 PARLO	10m	6.70/m	67.00	
10	6023	50m	4.90/m	49.00	
10	D5197	50m	6.00/m	300.00	
15	10-800292-2	50m	6.00/m	300.00	
20	J2510-2565	75m	6.00/m	450.00	
5	6030	100m	6.70/m	670.00	
10	C00100 FR.	25m	6.00/m	150.00	
6	GTR-100	410 St. Nicholas	50m	4.90/m	245.00
20	MG33 CAN/LATHEM	Montreal, QUE	30m	6.70/m	201.00
5	811	Attn: P. Provost	100m	6.00/m	600.00
5	811-FR	285-1500	25m	6.00/m	150.00
6	811-FR		25m	6.00/m	150.00
5	J-261		27m	6.70/m	180.90
5	MG30 CAN/LATHEM		25m	6.70/m	167.50
			25m	6.00/m	150.00
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box 057584, 057506, 057576, 057505, 057509057514		16. Total Weight	17. Invoice Total		
		Net	Gross		
19. Exporter's Name and Address (if other than Vendor)		20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748			
21. Departmental Ruling (if applicable)		22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>			
23. If included in field 17 indicate amount:		24. If not included in field 17 indicate amount:		25. Check (if applicable):	
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____		(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____		(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____		(ii) Amounts for commissions other than buying commissions \$ _____		(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
(iii) Export packing \$ _____		(iii) Export packing \$ _____			

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89			
		3. Other References (Include Purchaser's Order No.) 72888, 72890, 72894, 72896			
4. Consignee (Name and Address) Ecara Business Products 2247 Guenette Ville St. Laurent H4R 2E9 QU		5. Purchaser's Name and Address (If other than Consignee)			
		6. Country of Transhipment			
		7. Country of Origin of Goods USA	If Shipment Includes Goods of Different Origins, Enter Origins Against Items in 12.		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30			
10. Currency of Settlement US Funds					
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) 2 5009 FR 2 MG33 CAN/LATH-2 2 J-159 7 6023GT 1 L-589 1 ATR206 5 E2065 10 6024 6 9607 5 F2066-68688 5 85-85B 4 00608 CANADIAN 5 LCM347/LCM347 F 2 25550 5 LCM 519	13. Quantity (State Unit) Broker: Blackpool 410 St. Nicholas Montreal, QUE Attn: P. Provost 285-1500	14. Unit Price	15. Total	
			10m	4.90/m	49.00
			10m	6.00/m	60.00
			10m	6.00/m	60.00
			32m	6.00/m	192.00
			3m	6.70/m	20.10
			1m	6.00/m	6.00
			25m	6.00/m	150.00
			50m	6.00/m	300.00
			29m	6.00/m	174.00
			25m	6.00/m	150.00
			25m	4.90/m	122.50
			20m	6.00/m	120.00
			25m	6.00/m	150.00
			10m	6.70/m	67.00
25m	4.90/m	122.50			
16. Total Weight			17. Invoice Total		
<input checked="" type="checkbox"/> If any of fields 1 to 17 are included on an attached commercial invoice, check this box 057510			Net	Gross	
18. Commercial Invoice No. 057584, 057506, 057513, 057512,					
19. Exporter's Name and Address (If other than Vendor)		20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748			
21. Departmental Ruling (if applicable)		22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>			
23. If included in field 17 indicate amount: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____		24. If not included in field 17 indicate amount: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____		25. Check (if applicable): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____		(ii) Amounts for commissions other than buying commissions \$ _____		 (ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
(iii) Export packing \$ _____		(iii) Export packing \$ _____			

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89		
		3. Other References (Include Purchaser's Order No.) 72896, 72885, 72891, 72890		
4. Consignee (Name and Address) Ecaro Business Products 2247 Guenette Ville ST. Laurent H4R 2E9 QU		5. Purchaser's Name and Address (if other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
5	C-20-348	25m	14. Unit Price	15. Total
6	10-800292-C2	30m	6.70/m	167.50
2	J-140	10m	6.00/m	180.00
2	81J	10m	6.70/m	67.00
5	J-153	25m	6.00/m	60.00
5	J-151	25m	6.70/m	167.50
5	J-157	25m	6.70/m	167.50
2	J-259 CAN/LATH	10m	6.70/m	67.00
5	J-261	25m	6.70/m	167.50
5	J-276	25m	6.70/m	167.50
5	ATE2786	25m	4.90/m	122.50
3	ATE2769	15m	6.00/m	90.00
1	25650	5m	6.70/m	33.50
5	811-FR	25m	6.00/m	150.00
1	TD-15	5m	7.20/m	36.00
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box <input checked="" type="checkbox"/> 057583 Commercial Invoice No. <u>057510, 057578, 057499, 057515</u>	<input checked="" type="checkbox"/>	16. Total Weight	17. Invoice Total
			Net	Gross
19.	Exporter's Name and Address (if other than Vendor)	20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21.	Departmental Ruling (if applicable)	22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>		
23.	If included in field 17 indicate amount:	24. If not included in field 17 indicate amount:	25. Check (if applicable):	
	(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
	(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____	(ii) Amounts for commissions other than buying commissions \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
	(iii) Export packing \$ _____	(iii) Export packing \$ _____		

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89		
		3. Other References (Include Purchaser's Order No.) 1855, 728977, 72895, 72898, 72899		
4. Consignee (Name and Address) Ecaro Business Products 2247 Guenette Ville St. Laurent H4R 2E9 QU		5. Purchaser's Name and Address (if other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA	If Shipment Includes Goods of Different Origins, Enter Origins Against Items in 12.	
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
12	5541B	60m	14. Unit Price 6.70/m	15. Total 402.00
10	15X800652	50m	6.70/m	335.00
5	N4605A	25m	4.90/m	122.50
1	K14-4500	5m	6.70/m	33.50
6	00606 CANADIAN	30m	6.00/m	180.00
6	00607 CANADIAN	30m	6.00/m	180.00
8	84131 CANADIAN	40m	6.00/m	240.00
5	WW-FRENCH	25m	6.70/m	167.50
5	6025/6026	25m	6.00/m	150.00
5	812-FR	25m	6.70/m	167.50
5	811	25m	6.00/m	150.00
5	811-FR	25m	6.00/m	150.00
5	J-276	25m	6.70/m	167.50
2	33-2	10m	6.00/m	60.00
2	S-AW43169-1	10m	6.70/m	67.00
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box 057574, 057501, 057582 Commercial Invoice No. 057577, 057511, 057575, 057502		16. Total Weight	17. Invoice Total	
		Net	Gross	
19. Exporter's Name and Address (if other than Vendor)		20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21. Departmental Ruling (if applicable)		22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>		
23. If included in field 17 indicate amount:		24. If not included in field 17 indicate amount:		25. Check (if applicable):
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____		(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____		(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____		(ii) Amounts for commissions other than buying commissions \$ _____		(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>
(iii) Export packing \$ _____		(iii) Export packing \$ _____		

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89		
4. Consignee (Name and Address) Ecara Business Products 2247 Guenette Ville St. Laurent H4R 2E9 QU		3. Other References (Include Purchaser's Order No.) 72876, 72879, 72879, 72882, 1855, 72900, 72890, 72900, 72883, 72892		
		5. Purchaser's Name and Address (if other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
12	8688B	60m	14. Unit Price	15. Total
12	CB-33-R	60m	6.00/m	360.00
1	15X800652 Pink	1m	6.70/m	6.70
1	1955-01	1m	6.00/m	6.00
2	K-418	10m	6.70/m	67.00
2	15-800692 (1664)	10m	7.70/m	77.00
2	N959	10m	6.00/m	60.00
11	C20-3115	54m	6.70/m	361.80
3	Microder-French	30m	7.00/m	210.00
2	LCM K20-223	10m	6.70/m	67.00
2	K20-227	10m	6.00/m	60.00
5	A412 ROMEO	25m	6.00/m	150.00
4	C521	20m	6.70/m	134.00
2	U587	10m	6.50/m	65.00
1	15-800692 FR	5m	7.70/m	38.50
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box 057500, 057581, 057585, 057507, 057516, 057518 Commercial Invoice No. 057579, 057580, 058593, 057573, 057517	16. Total Weight Net	17. Invoice Total Gross	
19.	Exporter's Name and Address (if other than Vendor)	20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21.	Departmental Ruling (if applicable)	22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>		
23.	If included in field 17 indicate amount:	24. If not included in field 17 indicate amount:	25. Check (if applicable):	
	(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
	(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____	(ii) Amounts for commissions other than buying commissions \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
	(iii) Export packing \$ _____	(iii) Export packing \$ _____		

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89			
		3. Other References (Include Purchaser's Order No.) 72883, 72875, 72883, 72882, 31062			
4. Consignee (Name and Address) Ecaro Business Products 2247 Guenette Ville St. Laurent H4R 2E9 QU		5. Purchaser's Name and Address (if other than Consignee)			
		6. Country of Transhipment			
		7. Country of Origin of Goods USA	If Shipment Includes Goods of Different Origins, Enter Origins Against Items in 12.		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30			
		10. Currency of Settlement US Funds			
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)		13. Quantity (State Unit)	Selling Price	
	1 D5018	5m		14. Unit Price	15. Total
10 FR 6030	50m	6.00/m	30.00		
10 K-20-26	50m	6.00/m	300.00		
6 6023	26m	6.00/m	300.00		
1 J140	2m	6.00/m	156.00		
10 85231-C1	50m	6.70/m	13.40		
1 4-209569	5m	6.00/m	300.00		
		4.90/m	24.50		
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box 057503 Commercial Invoice No. 057521, 057508, 057520, 057519	16. Total Weight		17. Invoice Total		
	Net	Gross	24,759lbs	\$13,103.90	
19. Exporter's Name and Address (if other than Vendor)		20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748			
21. Departmental Ruling (if applicable)		22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>			
23. If included in field 17 indicate amount:		24. If not included in field 17 indicate amount:		25. Check (if applicable):	
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____		(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____		(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____		(ii) Amounts for commissions other than buying commissions \$ _____		(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
(iii) Export packing \$ _____		(iii) Export packing \$ _____			



RUSSELL A.
FARROW LTD.
CUSTOMS BROKERS

FOR SPECIAL USE

SECURITY NO.

CADEX IDENTIFIER

CADEX

D-6

TRANSACTION NUMBER



12997-99012773-8 / STARBER

IMPORTER NUMBER

ABX 191179

NO. OF INVOICE PAGES

1

IMPORTER NAME

Time Data Inc.

MISCELLANEOUS INFORMATION FORM

EXPORTER ACROPRINT TIME	MANIFEST NUMBER TIME 2IN-456-0089106	CARRIER JSE
PURCHASE NO.	DATE March 3/89	ACCOUNT NO.

[Signature]

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....
N° de dossier.....

TIME DATA RECORDER
INT'L T.D. V/C M.N.R.,

Exhibit No.
N° de la pièce D-6 (Defendant)
Filed on
Déposée le 29 Janvier 1993

Place/Lieu Montreal.....
Registrar Diane Perrier
Greffier(ière)

Revenue Canada
Customs and ExciseRevenue Canada
Douanes et AcciseIN BOND
EN DOUANECUSTOMS CARGO CONTROL DOCUMENT
DOCUMENT DE CONTRÔLE DU FRET DES DOUANES

Manifest from / Manifeste de

Lansdowne 456

To / A

Lansdowne 456

Consignee Name and Address / Nom et adresse du destinataire

Time Data Ltee.
2347 Guelph St.
St. Laurent - Montreal Quebec H4R 2E9

Shipper Name and Address / Nom et adresse de l'expéditeur

Acuteprint Time Reward Co.
5646 Department Drive
Raleigh NC 27748

Acquittal No. / N° de l'acquittement

12497294012773-8

Carrier Code
Code du transp.Cargo Control No.
N° de contrôle du fret

227R.

1083 456 0088106

Carrier Code
Code du transp.Previous Cargo Control No.
N° de contrôle du fret antérieur

No. of pkgs. Nombre de colis	Description and Marks Désignation et marques	Weight Poids	Rate Taux	Advances Avances	Prepaid Port payé	Collect Port dû
1	Catt 9000 Computer clock SA 900136 BU					
1 Box	Time Card Catt 9000 shift 1	36 lb.				
1 Box	Time Card Catt 9000 shift 5					
3						

Name of Carrier / Nom du transporteur

TS6 #199

Vehicle Identification / Identification du véhicule

7363414 Cont

The shipment described herein is now released to the warehouse operator.
L'expédition décrite dans la présente est maintenant remise à l'exploitant d'entrepôt.

Customs Inspector/Inspecteur des Douanes

A 8A (1/88)

CUSTOMS DELIVERY AUTHORITY COPY / EXEMPLAIRE DE L'AUTORISATION DOUANIÈRE DE LIVRAISON

FACTURE DES DOUANES CANADIENNES

1. Vendor (Name and Address)/Vendeur (Nom et adresse) Aerocount Time Recorder Co. 5640 Departure Drive Raleigh, NC 27604		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada 2-27-89	
4. Consignee (Name and Address) Destinataire (Nom et adresse) TDR International Co. C/O Dodge Markham Powers Road Conklin, NY 13748		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur) 5027/73689	
		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (S'il diffère du destinataire) TDR International Company 2247 Guenette Street St. Laurent-Montreal Quebec, Canada H4R 2E9	
		6. Country of Transhipment/Pays de transbordement Canada	
		7. Country of Origin of Goods Pays d'origine des marchandises USA	
8. Transportation: Give Mode and Place of Direct Shipment to Canada Transport: Préciser mode et point d'expédition directe vers le Canada		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consigne, location de marchandises, etc.) NET 30 DAYS	
		10. Currency of Settlement Devise du paiement US DOLLARS	
11. No. of Pkgs Nbre de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	Selling Price/Prix de vente
1 1 1	Model 9000 Computer Clock (CATT) Cards } TIME CARDS	1 1 1	14. Unit Price Prix unitaire 777.00 11.97 11.97
			15. Total Total 777.00 11.97 11.97 800.94
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte Commercial Invoice No./N° de la facture commerciale 5027/73689		16. Total Weight Poids Total Net 36	17. Invoice Total Total de la facture \$830.40
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)		20. Originator (Name and Address) Expéditeur d'origine (Nom et adresse)	
21. Departmental Ruling (If applicable) Décision du Ministère (S'il y a lieu)		22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte	
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser:		24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:	
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____		(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____	
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____		(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____	
(iii) Export packing Le coût de l'emballage d'exportation \$ _____		(iii) Export packing Le coût de l'emballage d'exportation \$ _____	
		25. Check (If applicable): Cocher (S'il y a lieu):	
		(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>	
		(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises <input type="checkbox"/>	

ACROPRINT
TIME RECORDER CO.



5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA 27604
(919) 872-5800
(REMIT ONLY TO ABOVE ADDRESS)

SOLD TO
TDR INTERNATIONAL COMPANY
2247 GUENETTE STREET
ST. LAURENT-MONTREAL
QUEBEC, CANADA, H4R 2E9

SHIPPED TO
TDR INTERNATIONAL CO.
C/O DODGE MARKHAM
POWERS ROAD
CONKLIN, NY 13748

(SHIPPED TO SAME AS SOLD TO UNLESS SHOWN BELOW)

Act. #TF0001

SERVICE CHARGE ON PAST DUE ACCOUNTS IS 1.5% PER MONTH

TERMS: "DO NOT DISCOUNT TRANSPORTATION OR TAX"

INVOICE NO.	INVOICE DATE	DATE SHIPPED	NO. PACKAGES	DELIVERY	F.O.B.	NET 30 DAYS
5027	2-27-89	2-27-89	2	ASAP	RALEIGH, NC	
OUR ORDER NO.	DATE ENTERED	CUSTOMER ORDER NO.		SHIPPED VIA	PPD COLL	C.O.D. BILL OF LADING
73689	2-27-89			UPS	XXX	
TOTAL ORDER	PART NUMBER AND DESCRIPTION			QUANTITY SHIPPED	QUANTITY BACK OR'D	UNIT PRICE
1	01-0107-000 CATT 9000 COMPUTER CLOCK S#900136BU			1	0	777.00
1	09-5101-000 TIME CARD CATT 9000 SHIFT 1			1	0	11.97
1	09-5105-000 TIME CARD CATT 9000 SHIFT 5			1	0	11.97
				LAND FREIGHT, INSURANCE & HANDLING		800.94
						29.40
						830.34

SUB TOTAL

PREPAID SHIPPING CHARGES

TOTAL

PAY THIS AMOUNT

ORIGINAL

D-7

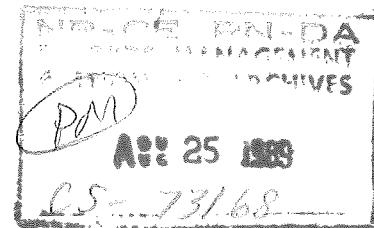
GOTTLIEB, KAYLOR & STOCKS

BARRISTERS & SOLICITORS

TRADE MARK AGENTS

2020 UNIVERSITY, SUITE 1600
MONTREAL, CANADA H3A 2A5
TELEPHONE: (514) 288-1744
TELEX: 05-267600 CABLE: "TRADELAW MTL"
FAX: (514) 288-6629

August 21, 1989



Revenue Canada
Customs and Excise
Adjudications Directorate
17th Floor
191 Laurier Avenue West
Ottawa, Ontario
K1A 0L5

Attention: Peter Melvin

Re: Time Data Recorder Ltd.
Customs Seizure CS 73168

Dear Mr. Melvin:

FEDERAL COURT OF CANADA COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....
Nº de dossier
TIME DATA RECORDER
I.N.T. LTD.... v/c ...M.N.R....
Exhibit No.
Nº de la pièce D-1 (Defendant)
Filed on 28 Janvier 1983
Déposée le 28 Janvier 1983
Place/Lieu MONTREAL.....
Registrar Greffier(ière) D. (name) Penner

This will be further to our recent correspondence in the above-captioned matter. We wish to make the following representations with respect to the duty and penalty portions of the assessment.

As you are aware, the error which took place in failing to declare the time clocks was an inadvertent one in the sense that the driver who was responsible for the transport of the clocks to the border forgot to pick up the papers which were on the premises

TORONTO

P.O. BOX 100
1 FIRST CANADIAN PLACE
TORONTO, ONTARIO
CANADA M5X 1B2
TEL.: (416) 863-4511
TELEX: 06-219825
CABLE: FRASBY
FAX: (416) 863-4592

NORTH YORK

THE MADISON CENTRE
4950 YONGE STREET
23RD FLOOR
NORTH YORK, ONTARIO
CANADA M2N 6K1
TEL.: (416) 733-3300
TELEX: 062-17728
CABLE: CAN TRADE TOR
FAX: (416) 221-5254

OTTAWA

180 ELGIN STREET
SUITE 1200
OTTAWA, ONTARIO
CANADA K2P 2K7
TEL.: (613) 238-6294
TELEX: 06-219825
CABLE: FRASBY
FAX: (613) 563-7800

of Dodge Markham Co. Inc. and which had been prepared by Acroprint Time Recorder Co. It must be remembered that the shipment which was brought back from the United States was a combined one and the failure of the driver to carry with him the documents for the time clocks was a clerical error.

In addition to the foregoing, as you are aware, Order in Council PC 1989-794 dated May 4, 1989, the time clocks which were inadvertently not declared to customs were declared to the duty-free as of a date which preceded the date of the importation in question. Consequently, the time clocks as imported were not subject to duty and, at worst, the infraction which was committed was of a purely technical nature.

Furthermore, our client, upon noticing that the documents for the time clocks in question had inadvertently been left behind by the driver, took all human steps necessary in order to have same delivered as quickly as possible to the driver before he reached the Canada Customs border point. In fact, our client was successful in arranging for the missing papers to JSG, the trucking company involved on the assumption that JSG would ensure that the papers were then transported directly to the driver at the border. As you are aware, this whole transaction took place late on a Friday afternoon and, unbeknownst to our client, JSG put the papers in their office without forwarding same to the driver at the border crossing point. Had our client been aware of this situation, it would certainly have made the necessary follow-up efforts to ensure that the paper work was given directly to the driver.

Based on the foregoing, it is clear that the error which took place was an inadvertent one and given that no duty has been short paid in the present case, in our respectful submission, it would be both unfair and unnecessary to impose penalties with respect to this matter. Indeed, in previous cases involving errors of a technical nature, the Department has seen fit to set aside the duty portion of the assessment and to reduce the penalty portion thereof to 10% of the theoretical amount of duty that might have been owing on the goods had they been dutiable.

We trust that similar treatment will be accorded to our client in the present case.

Yours very truly,

GOTTLIEB, KAYLOR & STOCKS

Per: 
Michael Kaylor

MK/jj