

NATIONAL COALITION AGAINST CONTRABAND TOBACCO (NCACT)



January 19, 2011
Progress Report

Harper Government Report Card #2:
Action on Contraband Cigarettes



Federal Government Report Card #2: Action on Contraband Cigarettes

	Grade	Trend
Overall	F	↓
Public education	F	-
Keeping contraband cigarettes from kids	F	-
Resources for law enforcement	B	↑
Border security (smuggling)	F	↓
Fiscal responsibility	F	-
Penalties and sentencing	C	-

NCACT Federal Government Progress Report

Background

This progress report is an update to the federal government contraband tobacco report card the National Coalition Against Contraband Tobacco (NCACT) issued in May, 2010. The NCACT's first evaluation of the federal government examined its record in combating the illegal tobacco market in Canada.

That report graded the federal government's response to the problem in six areas:

- Public education
- Keeping cigarettes from kids
- Resources for law enforcement
- Border security (smuggling)
- Fiscal responsibility
- Penalties and sentencing

After analyzing the resources and activities the government has dedicated to each of these areas, an overall grade of 'D' was assigned in May 2010.

Less than a week after the release of the NCACT report card, the federal government responded by announcing three initiatives designed to help combat the illegal tobacco trade problem. As announced¹, these measures included:

- The establishment of a Royal Canadian Mounted Police led Combined Forces Special Enforcement Unit Contraband Tobacco Team
- The creation of a Canada Border Services Agency Detector Dog Service in Montreal and Vancouver; and,
- The development, by the Canada Revenue Agency, of a multi-media ad campaign to raise awareness among Canadians of the negative impacts of contraband tobacco.

In light of these announced measures, and the seven months that have passed, the NCACT has conducted a fresh review of the federal government's activities.

¹ <http://www.publicsafety.gc.ca/media/nr/2010/nr20100528-1-eng.aspx?rss=true>

Action on illegal cigarettes: January 2011**Overall Grade: F ↓**

The three specific anti-contraband measures that were announced by the federal government in May, 2010 were initially seen as a welcome first step toward addressing what has become a significant law enforcement problem.

In principle, increased law enforcement and public education are two important ingredients of a comprehensive solution to the contraband problem. The NCACT has always believed that in order to be successful in resolving this issue, government actions must be directed both at reducing the supply of illegal products, as well educating the public to reduce demand.

Unfortunately NCACT members' optimism following the spring announcement quickly turned to disappointment with the federal government's failure to deliver on its promised public education campaign.

Despite Health Minister Aglukkaq's commitment that contraband tobacco was to be a priority for the federal government, the absence of any specific action to fulfill these earlier commitments, raises questions about the seriousness of her pledge.

Since that first NCACT review, we've also seen increasing evidence that contraband tobacco is spreading throughout eastern and western Canada. In fact, during the first week of January 2011, over 14 million contraband cigarettes were seized in Alberta – the province's largest ever contraband seizure.²

Based on our review of the government's performance to date, rating has fallen from 'D', to the lowest grade, 'F'.

²http://edmonton.ctv.ca/servlet/an/local/CTVNews/20110106/edm_smokes_110106/20110106/?hub=EdmontonHome

NCACT Recommended Solutions

There are a number of changes the NCACT recommends the federal government take to tackle the contraband tobacco trade. These include:

1. **Strengthened investigative and sentencing powers** – Adding smuggling-related offences under the Tobacco Tax Act as serious offences under 467.1(1) of the Criminal Code would give both police and prosecutors added investigative powers and more extensive penalties to target the organized crime groups that dominate the contraband tobacco trade.
2. **The introduction of licensing requirements for cigarette paper, filters and other critical non-tobacco manufacturing materials** – Cigarettes and some other tobacco products cannot be made without certain materials including cigarette paper, cigarette filters, acetate tow and cigarette tipping paper. Currently, these materials can be obtained and sold by anyone to manufacturers of illegal tobacco. Restricting the availability of these materials would make the manufacture of contraband tobacco products significantly more difficult and would provide the RCMP and other law enforcement agencies with further powers to interdict the supply of critical materials.
3. **Stiffen penalties and broaden seizure powers of police** – The current penalties for possession and sale of contraband tobacco products should be strengthened and should include mandatory minimum penalties. Powers of seizure should be extended to include anything that is used in the manufacture, distribution and sale of contraband tobacco.
4. **Investigate and close illegal manufacturing facilities** – the RCMP estimates that about 50 illegal manufacturing facilities are in operation in Canada.³
5. **Creation of a new offence charge for contraband smuggling** – Creation of a new class of offence for contraband tobacco trafficking and smuggling, similar to the trafficking and production offence contained in the *Controlled Drugs and Substances Act*. Penalties for such a new offence should include jail time.
6. **Better Canada/U.S. co-operation on contraband** – Any agreement in regard to the North American security perimeter should be accompanied by a commitment by the U.S. Department of Homeland Security to address the flow of illegal tobacco from New York State into Canada.
7. **Maintaining the location of the border crossing at Cornwall, Ontario** – The relocation of the point of entry (POE) on the Canadian mainland side of the crossing has had an impact in reducing contraband and no consideration should be given to returning the POE to Cornwall Island.
8. **Creation of a Border Patrol** – The creation of a border patrol service to tighten security in areas known to be contraband smuggling corridors. Establishing this kind of patrol was a 2008 election commitment by the Conservative Party.

³ <http://www.nationalpost.com/news/Tobacco+troubles+illegal+trade+cheap+cigarettes/3001154/story.html>

Category 1: Public Education

Grade: F

Highlights

- In 2008, Hon. Stockwell Day declared that public education was a key component of battling contraband tobacco cigarettes and that the government was committed to a campaign to inform Canadians.^{4 5}
- In 2009, Hon. Jean-Pierre Blackburn, then Minister of National Revenue and Minister of State (Agriculture and Agri-Food), committed to a national program of public education to help inform people about the threat of contraband tobacco.
- In 2010, two days after the first NCACT report card was issued, Public Safety Minister Vic Toews announced a public education campaign from the Department of Revenue.⁶
- After three years, no campaign has materialized.

A principally important area where the federal government is failing to act to address contraband tobacco continues to be public education. Addressing the demand side of the contraband tobacco market is critical and NCACT members continue to be disappointed by the Harper government's lack of action on this front.

The federal government announcement in May 2010 that a multimedia advertising campaign from the Department of Revenue would be aimed at educating people of the criminal aspect of contraband tobacco.⁷ This was a welcome announcement. When surveyed, most people do not know that contraband tobacco smuggling is a lucrative business for organized crime and helps to fund other criminal enterprises, including smuggling guns, drugs and people.

Unfortunately, we have seen no progress from the federal government on a public education campaign. This is incredibly disappointing.

Based on the government's failure to act, despite having announced on three separate occasions their intention to create a public education campaign, their Public Education grade remains 'F'.

⁴ <http://www.publicsafety.gc.ca/media/nr/2008/nr20080507-eng.aspx?rss=true>

⁵ <http://www.rcmp-grc.gc.ca/pubs/tobac-tabac/tobacco-tabac-strat-2008-eng.htm>

⁶ <http://www.ctv.ca/CTVNews/Canada/20100528/contraband-cigarettes-tobacco-trade-100528/>

⁷ <http://www.ctv.ca/CTVNews/Canada/20100528/contraband-cigarettes-tobacco-trade-100528/>

Category 2: Keeping contraband cigarettes from kids

Grade: F

Highlights

- Governments at all levels invest an enormous amount of resources to educate kids and implement mechanisms to prevent them from gaining access to legal tobacco products.
- The Centre for Addiction and Mental Health revealed in an October, 2010 study that contraband tobacco accounts for 43% of all cigarettes consumed by Ontario high school daily smokers in grades 9 to 12.⁸
- There have been no tangible actions to demonstrate a commitment by the federal government to prevent kids from getting access to contraband tobacco through the criminal networks responsible for its distribution.

Kids shouldn't smoke. Governments at all levels invest an enormous amount of resources to educate kids and implement mechanisms to prevent them from getting access to tobacco products. However, despite unrestricted youth access to cheap, unregulated tobacco through the massive illegal market that's developed in Canada, the federal government still has not moved forward with any specific measures to educate or help prevent youth from getting access.

In 2010, Prime Minister Harper, while speaking on the introduction of Bill C-32, *The Cracking Down on Tobacco Marketing Aimed at Youth Act*, noted that:

*"Our government's main priority is the health and well-being of Canadians, particularly our children and youth. That is why our government introduced the Cracking Down on Tobacco Marketing Aimed at Youth Act as one step to help prevent young people from starting to smoke and forming a life-long addiction to an unhealthy habit."... "Our government is making tobacco products less affordable, less accessible and less appealing to our young people"*⁹

Notwithstanding the Prime Minister's words, the opposite appears to be happening. Teen smoking rates have stopped declining. The 2010 Health Canada report that measures teen smoking based on 2009 data, shows that the rate of teen smoking (age 14-19) is stuck at 14%.¹⁰

⁸http://www.camh.net/News_events/News_releases_and_media_advisories_and_backgrounders/contraband_tobacco_callahan_2010.html

⁹ <http://pm.gc.ca/eng/media.asp?id=2914>

¹⁰ http://www.hc-sc.gc.ca/hc-ps/tobac-tabac/research-recherche/stat/_ctums-esutc_2009/w-p-1_sum-som-eng.php

Many observers note this is because of widespread and easy youth access to contraband tobacco, which costs pennies compared to legal tobacco. Teens get access through criminal networks that are also responsible for the distribution of drugs and weapons throughout Canada.

In October 2010, the Centre for Addiction and Mental Health revealed in a new study that contraband tobacco accounts for 43% of all cigarettes consumed by Ontario high school daily smokers in grades 9 to 12.¹¹

Dr. Russell Callaghan, the CAMH scientist behind the study, noted that: “This form of tobacco consumption is particularly worrisome. Because of lower prices and lack of restrictions on purchase, youth are able to afford and access them more readily than regulated tobacco products.”¹²

Based on the government’s apparent disregard of the problem of the illegal tobacco trade when it comes to youth smoking, the government gets on “F” on keeping contraband tobacco from kids.

Background:

The problem of youth access to tobacco through the illegal market is well established. It was first highlighted in November 2007 when NCACT member, the Canadian Convenience Stores Association, looked into the problem by analyzing cigarette butts from 55 high schools in Ontario and 50 in Quebec. Over 11,000 cigarette butts were collected, examined and classified into three categories: legal, contraband and unknown. The study revealed that in Ontario, 24% of high school smokers’ cigarette butts were contraband, while in Quebec, contraband made up 35% of the cigarettes collected.

Governments are appropriately diligent in ensuring legal tobacco retailers are inspected and tested to ensure they are selling tobacco responsibly. Additionally, retailers have developed their own programs, such as ‘We Expect ID’, to stop underage customers from buying age-restricted products such as tobacco. Dealers of contraband tobacco, however, do not ask for ID.

NCACT spokesperson, Gary Grant, 39-year police veteran and retired Staff Superintendent of the Toronto Police Service noted:

“Kids, who shouldn’t be smoking at all, are having no trouble getting their hands on illegal cigarettes. These studies make it clear that teens are increasingly the target of the criminal thugs at the end of the contraband tobacco distribution chain.”

“It’s a message we’ve been taking across Ontario for the past three years in the hope of raising awareness among parents and politicians that much more must be done. The tragedy is that contraband tobacco is short-circuiting government’s anti-smoking efforts – tobacco tax policy, health warnings, display bans, mandatory ID checks – are all going up in smoke because of the wide availability of illegal cigarettes.”

¹¹http://www.camh.net/News_events/News_releases_and_media_advisories_and_backgrounders/contraband_tobacco_callahan_2010.html

¹²http://www.camh.net/News_events/News_releases_and_media_advisories_and_backgrounders/contraband_tobacco_callahan_2010.html

Category 3: Resources for Law Enforcement

Grade: **B** ↑

Highlights

- The creation of the Cornwall Regional Task Force, an RCMP led unit dedicated to fighting contraband tobacco, was a great step forward and is paying dividends through increased seizures and arrests.
- Despite the dedication of the RCMP and the progress they've made, the resources of law enforcement agencies continue to be dwarfed by the enormity of contraband tobacco smuggling operations. Even though officials are aware of about 50 illegal cigarette factories in Canada, the government taken no steps to shut them down.¹³

Allocating resources for law enforcement is one area where the federal government has made improvement. Police are doing an exceptional job with the resources they've been given. Creation of the Cornwall Regional Task Force, an RCMP led unit dedicated to fighting contraband tobacco, was a great step forward and is already paying dividends through increased seizures and arrests. Regular updates from the Task Force reveal the pipeline bringing illegal tobacco into Canada is also a conduit for drugs, alcohol and guns. The Task Force's efforts have also provided a window on the extraordinary measures that smugglers take to bring illicit goods into Canada via road and water.

As recently as January 6, 2011, the RCMP announced that members of the Cornwall Regional Task Force (CRTF) arrested 24 individuals and executed 4 search warrants over the holiday season. Those actions resulted in two seizures in Cornwall, Ontario and eight in South Glengarry, Ontario and the confiscation of over 8.8 million cigarettes.¹⁴ On the very same day, the Government of Alberta announced that 14 million contraband cigarettes had been seized, representing \$3 million in lost taxes.¹⁵

Despite the strong efforts of police, the RCMP estimates law enforcement captures only a small fraction of the billions of illegal cigarettes sold annually in Canada each year. This means that for every seizure, a much larger quantity of illegal cigarettes is making its way across Canada.

We believe improved coordination of law enforcement agencies is a model critical to fighting contraband tobacco. We would like to see the government expand these efforts to other areas of the country and with the involvement of other agencies.

Based on the improved resources that were allocated for law enforcement the government grade has increased from 'C' to 'B'.

¹³ <http://www.nationalpost.com/news/Tobacco+troubles+illegal+trade+cheap+cigarettes/3001154/story.html>

¹⁴ <http://www.rcmp-grc.gc.ca/on/news-nouvelles/2011/11-01-06-cornwall-eng.htm>

¹⁵ <http://alberta.ca/home/NewsFrame.cfm?ReleaseID=/acn/201101/297485D1E72B3-90D0-E1D1-B2B24EBBFF33CB12.html>

Background:

The RCMP plays the role of the leading agency fighting contraband as well as keeping track of the 175 organized crime groups involved in this trade in Canada.¹⁶ Since 2008, the RCMP has made numerous arrests and confiscated millions of illegal cigarettes. However, this is only a small fraction of the amount being smuggled into Canada or produced illegally here. The RCMP notes that the job of stopping contraband, which largely moves into Canada through the Cornwall, Ontario region, depends on coordination among agencies:

"There is a common theme to successful contraband tobacco smuggling interdiction and that is the co-operation between area law enforcement agencies who continue to work together to disrupt criminal activity in our communities", said Sgt. Michael Harvey from the RCMP. "Our primary goal is to keep our communities safe and to protect our border from organized criminals who continue to take advantage of the geography of this region".¹⁷

Despite the dedication of the RCMP and the progress they've made, the resources of law enforcement agencies continue to be dwarfed by the enormity of the contraband tobacco smuggling operations.

Even though officials are aware of about 50 illegal cigarette factories in Canada¹⁸, the government has not taken action to put them out of business. In remarks to the Senate, Hon. Hugh Segal underscored the incredibly challenging position this puts police:

"This makes the task for our police — federal, provincial and municipal — almost impossible. At one level — and this echoes the concerns of Prime Minister Chrétien — police and criminal intelligence cannot be sure about what arms exist at the point of manufacture and dispatch. No police force wants a Waco Texas-type circumstance over illegal tobacco. However, those same police know and have seen that illegal contraband cash, which is unbelievably lucrative, leads to drugs, prostitution, arms sales and importation, pornography and the kinds of crimes that attack thousands of victims in Canada daily."¹⁹

¹⁶ RCMP Superintendent Joe Oliver, <http://www2.parl.gc.ca/HousePublications/Publication.aspx?DocId=4471579&Language=E&Mode=1&Parl=40&Ses=3#Int-3122644>

¹⁷ <http://www.rcmp-grc.gc.ca/on/news-nouvelles/2010/10-01-11-cornwall-eng.htm>

¹⁸ RCMP Superintendent Joe Oliver, <http://www2.parl.gc.ca/HousePublications/Publication.aspx?DocId=4471579&Language=E&Mode=1&Parl=40&Ses=3#Int-3122644>

¹⁹ Hon. Hugh Segal, Senate Debates, May 12, 2010. http://www.parl.gc.ca/40/3/parlbus/chambus/senate/debate/028db_2010-05-12-E.htm?Language=E&Parl=40&Ses=3#59

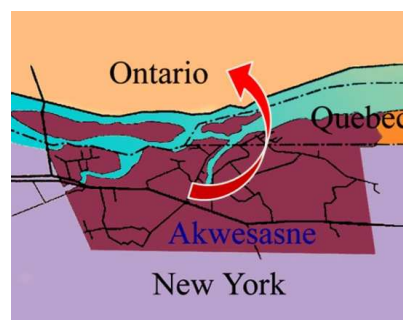
Category 4: Border Security (Smuggling)

Grade: **F** ↓

Highlights

- The Akwesasne first nations reserve and its unique geography, straddling the Canada/United States border, offers a conduit for smugglers to bring drugs, guns, people and hundreds of millions of contraband cigarettes into Canada.
- Some success at alleviating this smuggling route was achieved by moving the port of entry station from Cornwall Island, in the St. Lawrence, to the mainland. NCACT would like to see this permanently located in Ontario with the announced construction of the new Canada/US bridge at Cornwall.
- As a result of the failure to not fully utilize the training, intelligence gathering abilities and expertise of Canada's Border Services Officers, the federal government is putting additional strain on other already overstretched law enforcement agencies.
- The Canada Border Services Agency (CBSA) intends to relinquish an important role in the Federal Tobacco Control Strategy and will no longer continue participating in programs to gauge the effectiveness of anti-smuggling enforcement activities.²⁰
- CBSA also intends to close border checkpoints and centralize intelligence 'targeting' services thereby eliminating essential local knowledge gained by operating in border communities.²¹

Border security is perhaps one of the most complex aspects of the contraband tobacco problem, particularly because of the placement of the Akwesasne first nations reserve and its unique geography straddling the Canada / United States border. The complex border and security arrangements here have offered smugglers a conduit for transporting bring drugs, guns, people and hundreds of millions of contraband cigarettes into Canada. The RCMP estimates that over 90% of all contraband tobacco entering Canada enters through this area.²²



²⁰ <http://www.ciu-sdi.ca/?p=42748&lang=en>

²¹ <http://www.ciu-sdi.ca/?p=42748&lang=en>

²² Sgt. Michael Harvey, Royal Canadian Mounted Police, Cornwall, Ontario.

Over the past several years, when the Harper government has engaged on the issue of border security, it has not consulted with Canada's border security agents to play an increased role. In September 2010 that changed briefly when it was announced that Canada Border Services Agency (CBSA) staff would participate in a multi-unit border patrol initiative. However, that decision was quickly reversed without explanation, once again shutting out trained CBSA personnel from participating.

Ron Moran, President of the Customs and Immigration Union, which represents CBSA employees, and NCACT member responded:

"We were contacted and advised that, supposedly, this announcement was a mistake and that this phase of the initiative would not include Border Security Officers. As always, no coherent rationale for this CBSA inaction was provided; I want to reiterate and confirm that our members stand fully ready to participate in this important initiative."²³

Disturbingly, late 2010 also brought the quiet revelation that the CBSA intends to relinquish an important role in the Federal Tobacco Control Strategy and not continue participating in programs to gauge the effectiveness of anti-smuggling enforcement activities.²⁴ Furthermore, CBSA also intends to close border checkpoints and centralize intelligence 'targeting' services eliminating essential local knowledge gained by operating in border communities.²⁵ Law enforcement agencies see a local presence as a cornerstone to effective intelligence-led enforcement in this critical enforcement zone.

Separately, in May 2010, the federal government announced that more sniffer dogs would be placed at ports in Montreal and Vancouver to interdict the smuggling of illegal tobacco. While the government has been quick to highlight this move, it is important to note that since only a small amount of contraband tobacco, in the form of counterfeit products, enters Canada through these ports, these additional resources are unlikely to have a significant impact on the illegal tobacco trade.

For these reasons, the grade given to the federal government in Border Security has dropped from 'C' to 'F'.

Background:

In their 2008 election platform, the federal Conservative party committed to establishing a border patrol similar to what the United States has in place to help protect its border. The government has failed to deliver on this promise. By not fully utilizing the training and expertise of Border Services Officers, the federal government is putting additional strain on other already overstretched law enforcement agencies.

NCACT believes a long-term solution to the integrity of the border between Canada and the United States through the Akwesasne area depends on law enforcement support from multiple organizations, including CBSA agents, and a fully integrated border patrol, similar to what the United States operates on its side of the border.

²³ <http://www.ciu-sdi.ca/?p=38954>

²⁴ <http://www.ciu-sdi.ca/?p=42748&lang=en>

²⁵ <http://www.ciu-sdi.ca/?p=42748&lang=en>

Category 5: Fiscal Responsibility

Grade: **F**

Highlights

- With a large portion of the tobacco market in Ontario illegal, a significant black market in Quebec, and contraband seizures in provinces in eastern and western Canada, the amounts of lost tax revenue is significant.
- It is fiscally irresponsible for the government to have failed to act in a meaningful way to address this problem.

With a large portion of the tobacco market in Ontario illegal, a significant black market in Quebec, and contraband seizures in provinces in eastern and western Canada, the federal government is losing an enormous amount of tax revenue.

While the federal government is paying little attention to the problem, organized crime groups are profiting at the government's expense.

With a \$50+ billion budget deficit, the government should take quick and meaningful action to collect the taxes that would have normally been paid by consumers purchasing tobacco products through legal channels. Failure to act simply demonstrates a lack of fiscal responsibility.

NCACT believes the measures taken to date are not sufficient to solve the problem. However, initial changes, notably those in law enforcement, may have a positive impact on the government's ability to collect revenue lost in recent years. Notwithstanding this, more action is needed. As such, the grade given to the federal government in the area of fiscal responsibility remains at 'F'

Category 6: Penalties and sentencing

Grade: C

Highlights

- The penalties for smuggling contraband tobacco are currently largely fines levied against convictions under the Excise Act, 2001.
- The fines being levied are small in comparison to the lucrative profits contraband smugglers are receiving. Those convicted do not face jail time.
- NCACT believes improvements in penalties for contraband related offences are urgently needed including, strengthening current penalties for possession and sale of illegal tobacco. Particular attention should be paid to incidents involving significant quantities and/or subsequent offences.

The penalties for smuggling contraband tobacco are currently largely fines levied for convictions under the Excise Act, 2001. The fines levied are small in comparison to the lucrative profits the contraband smugglers are generating. Those caught and convicted can often easily pay the fines and go right back to business. In addition, smugglers often use minors to act as couriers in the knowledge that, if caught, they will face little or no penalty.

NCACT believes improvements in penalties for contraband smuggling are urgently needed. Suggested improvements include:

- strengthening current penalties for possession and sale of illegal tobacco, including for significant quantities and subsequent offences;
- creation of a new class of offence is needed for contraband tobacco trafficking and smuggling, similar to the trafficking and production charge contained in *The Controlled Drugs and Substances Act*;
- expansion of seizure and forfeiture of goods powers, including vehicles, used in the manufacture, distribution and sale of illegal cigarettes;
- mandatory suspension of drivers licences for smugglers; and,
- empowerment of municipalities to institute penal proceedings before municipal courts, as included in Quebec's Bill 59.

NCACT would also like to see more investigative and sentencing powers for police and crown attorneys by classifying contraband smuggling related offences under the Tobacco Tax Act as serious offences under 467.1(1) of the Criminal Code. Such a move would give both police and prosecutors added investigative powers and more extensive penalties to target the organized crime groups that dominate the contraband trade.

The grade given to the federal government in the area of penalties and sentencing is unchanged at 'C'.

Notes on grading system

For each of the six categories, a letter grade was assigned based on the government's action on contraband tobacco. These letter grades were given a corresponding numerical value according to this key:

Letter grade	Numerical equivalent	Meaning
A	5	Excellent commitment and progress
B	4	Good commitment and progress
C	3	Marginal commitment and progress
D	2	Minimal commitment and progress
F	1	No evidence of commitment or progress

The grades from each category were averaged to produce a final overall value of 1.8. For simplicity, only integer results were used in determining this overall grade and a score of 'F' was assigned to the government's response to the issue of contraband tobacco.

About NCACT

The National Coalition Against Contraband Tobacco is a Canadian advocacy group formed with the participation of businesses, organizations and individuals concerned about the growing danger of contraband cigarettes. NCACT members share the goals of working together to educate people and urge government to take quick action to stop this growing threat.

The members of the NCACT include: Canadian Convenience Stores Association (CCSA), Retail Council of Canada, National Convenience Stores Distributors Association (NACDA), Canadian Chamber of Commerce, Canadian Tobacco Manufacturers Council, Duty Free Association, Fédération des Chambres de Commerce du Québec (FCCQ), Conseil du Patronat du Québec (CPQ), l'Association des marchands dépanneurs et épiciers du Québec (AMDEQ), Toronto Crime Stoppers, and The Customs & Immigration Union (CIU).

More information is available at www.stopcontrabandtobacco.ca