

Importing

The Basics

Commercial goods that are imported into Canada must be processed by Canada Customs and Revenue Agency. Some importers choose to prepare their own paperwork rather than employ a Customs broker. If you will be preparing your own paperwork the following information will explain the procedures necessary to import your goods.

Canada Customs and Revenue Agency requires a commercial entry for all commercial goods imported into Canada. A Customs officer will assist you with the preparation of your entry the first time you import goods.

My Goods Have Arrived In Canada. What Do I Do Now?

When your goods arrive in Canada you will be notified by the warehouse where your goods are located. The warehouse operator will give you cargo control documents for your shipment. These documents will become part of the commercial entry presented to Canada Customs and Revenue Agency.

What Do I Need To Bring?

Canada Customs and Revenue Agency requires 1 copy of the invoice if the shipment is **less** than \$75,000.00 CDN. Two copies of the invoice if the shipment is **over** \$75,000.00 CDN. An invoice may be supplied by the vendor or you can complete a Canada Customs Invoice.

Your invoice must provide certain details.

Vendor	Name and address of the person or firm selling or consigning the goods to Canada
Consignee	Name and address of the person or firm importing the goods
Country of Origin	The country where the goods were produced or finished
Currency of Settlement	Currency of payment
Number of Package and Quantity	Everything in the shipment must be declared. This includes all sample and promotional items
Unit Prices and Invoice Total	Values are required for all items in the shipment

Description of Goods	A proper description of the goods is required in English and French. Abbreviations or part numbers are not an acceptable description
Weight	Show net and gross weight

What Does Canada Customs and Revenue Agency Need In Order To Release My Goods?

When you arrive at Canada Customs and Revenue Agency with your cargo control documents and your invoices, you will be asked to complete a Canada Customs Coding form. An officer will assist you if this is the first time you have imported.

You will be required to provide your business number on this form. A business number is unique to your company. If you do not have a business number you can apply for one using the Request For A Business Number form, available at all Revenue Agency offices, or by using the single business number telephone, which is located at Revenue Agency offices. It will save time if you obtain this number before your shipment arrives to avoid delays at the time of clearance.

I Have My Cargo Documents, My Invoices, My Business Number And My Coding Form Is Completed. Is There Anything Else?

All goods that can be ingested (food, vitamins, beverages) require a copy of your invoice for the Canadian Good Inspection Agency – Health Protection Branch.

All entries for food must be presented to the Canadian Food Inspection Agency before Canada Customs and Revenue Agency can release the shipment (some exceptions apply).

Some goods (i.e. clothing) require and import permit from Foreign Affairs. The permit should be applied for prior to presenting your entry to Canada Customs and Revenue Agency.

What Happens If I Make A Mistake And My Entry Is Wrong?

Sometimes an importer presents an entry that is not complete. If your entry is incomplete, an officer will return the entry to you and tell you what information is missing or incomplete. Your entry will be returned with a Reject Document Control form explaining what is missing or requires correction. Once you have provided the missing information, you can resubmit your entry for processing.

An entry may be rejected for a variety of reasons. The following are the most common reasons entries are rejected:

- The business number is missing or does not match the consignee name
- The consignee name and address is incomplete
- The vendor name and address is incomplete
- The description is incomplete
- The description is not in French or English, (Spanish if from Mexico)
- The goods are described by part or serial number
- Values are not provided
- Goods are declared as “FREE OF CHARGE”
- Unit prices and invoice totals are not provided
- There is no country of origin or currency of settlement
- The piece count on the cargo control document does not match the piece count on the invoice
- A required permit has not been applied for
- The information on the permit does not match the information on the invoice and Other Government Department requirement is not met (the entry was not presented to Canadian Food Protection Agency or copy was not provided for Health Protection)
- The entry states that there is a 2 page invoice but only one page is provided
- The invoice is illegible
- The calculations on the Customs Coding Form are incorrect

How Can I Pay The Duties And Taxes?

Once the entry has been processed you will be required to pay the duty and taxes owing in order to obtain release of your goods. Payment can be made in cash, by certified cheque, by money order, or by VISA or MasterCard. Uncertified cheques can be submitted for amounts under \$2500.00 CDN with proper identification subject to department approval. Commercial importers can make payments of up to \$500.00 CDN on VISA or MasterCard once per day.

Putting It All Together ...

Your cargo control documents, invoices and Customs Coding Form are presented together as an entry to Canada Customs and Revenue Agency. The entry should be presented in a yellow cover. A transaction bar code will be applied to the Customs Coding Form at the time of presentation.

Canada Customs invoices, yellow covers, transaction bar codes and Customs Coding Forms are available at Canada Customs offices. These are available prior to the arrival of your goods. It may save time if you complete some of the entry before you arrive at the customs office.

A booklet “importing Commercial Goods Into Canada” with step by step instructions is available at Canada Customs and Revenue Agency offices.

Why Was My Entry Referred For Examination?

Shipments are sometimes referred for examination. All goods imported into Canada are subject to examination by Canada Customs. Goods are referred for examination for a variety of reasons.

- To check for narcotics, weapons or other prohibited goods
- To verify the goods in the shipment are the same as the goods described in the invoice
- To verify the piece count
- To verify that goods are marked with the country of origin
- To verify declarations with other Government Departments
- To obtain samples for Customs or other Government Departments

Canada Customs will examine goods as soon as the shipment is available at the sufferance warehouse. Examinations are not done at the importers premises.

Shipments are often held pending approval by another Government Department. For example, the Canadian Good Inspection Agency – Health Protection Branch may take a sample of medicine from a shipment for analysis. Canada Customs cannot release the shipment until the Health Protection Branch approves the medicine.

Goods that are not properly declared will be released immediately following examination.

Seized Or Refused Goods

Canada Customs and Revenue Agency has the legal authority to seize goods.

Goods which are not declared or are improperly declared are subject to seizure under the *Customs Act*.

Canada Customs and Revenue Agency enforces legislation on behalf of other Government Departments. Goods that are not declared or are improperly declared and refused by another Government Department are subject to seizure with no terms of release.

Goods that are property declared and refused by another Government Department may be abandoned to the Crown or exported. The importer must pay the cost of destruction for goods abandoned to the Crown.

The importer has 30 days to appeal seizure action.

Need More Information?

Call Canada Customs Regional Information Unit at (604) 666-0545 or Toll Free at 1-800-461-9999