



Checklist for Importing Commercial Goods

This checklist is a tool to help you with the commercial importing process and is intended to complement, not replace, existing regulations, acts and references. Requirements include, but are not limited to, the following:

Before importing

- Obtain your import/export business number from the Canada Revenue Agency.
- Identify what type of goods you want to import.
- Identify the country of origin, manufacture and export of the goods.
- Determine whether the goods are controlled, regulated or prohibited by the Canada Border Services Agency (CBSA) or any other government department or agency.
- Determine the 10-digit tariff classification number and the applicable rate of duty for your goods from the *Customs Tariff*.
- Determine the value for duty.
- Determine whether the goods are subject to any other duties or taxes.
- Verify whether the goods and services tax is applicable.
- Select the method of shipping and communicate with the transportation company on cross-border requirements.
- Determine if you will be using the services of a customs broker or freight forwarder and identify the associated costs.

To import

- Obtain invoices, certificates of origin and other required documents.
- Ensure that the goods are marked and labelled as required.
- Await notification that your shipment has arrived.
- Submit the required CBSA documents and pay the duties and taxes (this must be done before the goods can be released).
Note: Shipments valued at less than CAN\$1,600 arriving by mail or courier may be assessed for duties and taxes and then released by the CBSA or the courier company.

Please note

- The shipment may be examined by government officials. Fees charged by authorized third parties to unload and reload goods are the responsibility of the importer.
- If you make an error in the accounting information provided to the CBSA, you are required to correct the accounting declaration if the change is revenue-neutral or if you owe money.
- The CBSA uses the Administrative Monetary Penalty System to assess monetary penalties against businesses that do not comply with customs legislation.
- Keep records of your import documents for a period of six years following the importation.

For more information on the importing process, visit the Small and Medium-sized Enterprise Centre on the CBSA's Web site at www.cbsa.gc.ca/sme-pme or call the Border Information Service toll-free line at **1-800-461-9999**.