

## Checklist for Importing Commercial Goods Into Canada

**Disclaimer:** *This checklist is provided for information purposes only. It is not professional advice, nor is it intended to replace consultation of any applicable legal sources or the necessary advice of an expert, where appropriate.*

### Importing requirements include the following:

- ✓ Obtain your import/export business number from the Canada Revenue Agency
- ✓ Identify what type of goods you want to import.
- ✓ Determine whether you will use the services of a customs broker.
- ✓ Determine the country of origin for the goods you are importing.
- ✓ Verify whether the goods are controlled, regulated or prohibited by the Canada Border Services Agency (CBSA) or any other government department or agency.
- ✓ Ensure that the goods are marked and labelled as required.
- ✓ Determine the 10-digit tariff classification number and the applicable rate of duty for each of the items you are importing using the *Customs Tariff*.
- ✓ Determine whether the goods are subject to any other duties or taxes including the goods and services tax (GST).
- ✓ Obtain invoices, certificates of origin and any other required documents.
- ✓ Determine the value for duty of your goods you are importing.
- ✓ Select the method of shipping and communicate with the transportation company on cross-border requirements.
- ✓ Await notification that your shipment has arrived.
- ✓ Submit the required CBSA documents and pay any duties and taxes owing in order to have the goods released. Note: Shipments valued at CAN\$2,500 or less 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 declaration if the change is revenue-neutral or if you owe money.
- Keep records of your import documents for a period of **six years** following the importation.
- Be aware that the CBSA uses the Administrative Monetary Penalty System (AMPS) to assess monetary penalties against businesses that do not comply with customs legislation.

**For more information** call the Border Information Service (BIS) at 1-800-461-9999. From outside Canada call 204-983-3500 or 506-636-5064. Source: <https://www.cbsa-asfc.gc.ca/>