



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 Business Number from the Canada Revenue Agency.
- Know what type of goods you want to import.
- Identify the country of origin, manufacture and export.
- Determine whether the goods are controlled, regulated or prohibited by the Canada Border Services Agency (CBSA) or an other government department.
- 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 (GST) is applicable.
- Select the method of shipping and communicate with the transportation company on cross-border requirements.
- Determine if you are using the services of a broker or freight forwarder and determine any 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. Shipments arriving by mail or courier, and valued at less than CAN\$1600 may be assessed and cleared by the CBSA or the courier company.
- You must submit the required CBSA documents and pay the duties and taxes before the goods are released.

Please note

- The shipment may be examined by government officials.
- You can adjust your CBSA documents if errors are made during the release process.
- The Administrative Monetary Penalty System (AMPS) secures compliance with CBSA legislation.
- Keep records of your imports for six years after the year you imported the goods.

For detailed information on this process, go to
www.cbsa.gc.ca/sme, or for assistance call: **1-800-461-9999**.