

# THE CANADA CUSTOMS INVOICE

These are some instructions on how to complete the Canada Customs Invoice, or a Commercial Invoice. Included is a brief description of how each data field on the Canada Customs Invoice or the commercial invoice must be completed. The data field name as shown on the Canada Customs Invoice is highlighted, followed by some equivalent commercial terms.

- | Field    | Description   |
|----------|---|
| 1.       | <b>Vendor</b> (seller, sold by, remit to, consignor, shipper)<br>must indicate the name and address of:<br>(a) the person selling the goods to the purchaser, or<br>(b) the person consigning the goods to Canada.  |
| 2.       | <b>Date of Direct Shipment to Canada</b><br>-must display the date on which the goods begin their continuous journey to Canada.   |
| 3.       | <b>Other Reference</b><br>-may be used to record other useful information (e.g., the commercial invoice number, the purchaser's order number(s).)   |
| 4.       | <b>Consignee</b><br>-(ship to, deliver to) must indicate the name and address of the person (company) in Canada to whom the goods are shipped.  |
| 5.       | <b>Purchaser (if other than consignee)</b><br>-(sold to, buyer) the person to whom the goods are sold by the vendor.  |
| 6.       | <b>Country of Transshipment</b><br>-the country through which the goods are shipped in transit to Canada, under Customs control.  |
| 7.       | <b>Country of Origin</b><br>-For Customs purposes, the country of origin of invoice goods is the country where the goods are grown, produced or manufactured. Each manufactured article on the invoice must have been substantially transformed in the country specified as the country of origin to its present form ready for export to Canada. Certain operations such as packaging, splitting and sorting may not be considered sufficient operations to confer origin. The origin of goods as applied to the assignment of tariff treatment is dealt with in Dept. Memorandum D11-4-1and the uniform regulations under NAFTA.  |
| 8.       | <b>Transportation: Give Mode and Place of Direct Shipment to Canada</b><br>-indicate the mode of transportation used and the place from which the goods begin their uninterrupted journey to Canada.  |
| 9.       | <b>Conditions of Sale and Terms of Payment</b><br>-must describe the terms and the conditions agreed upon by the vendor and the purchaser.  |
| 10.      | <b>Currency of Settlement</b><br>-indicate the currency in which the vendor's demand for payment is made.   |
| 11.      | <b>Number of Packages</b><br>-indicate the number of packages.  |
| 12.      | <b>Specification of Commodities</b><br>-the following must be provided:<br>a)Kind of packages - indicate the nature of the packages, (e.g. cases, cartons, crates, etc.)<br>b)Marks and Numbers - indicate the descriptive marks and numbers imprinted upon the packaged goods. Such marks & numbers are required to be legibly placed on the outside of all packaged goods whenever feasible. Notwithstanding the preceding, the following classes of shipments do not require marks and numbers:<br>- shipments forwarded by parcel post,<br>- goods shipped in bulk, not being in packages, but merely wirebound, tagged or fastened together in lots. However, the number of pieces, bundles, bushels, etc., must be shown on the invoice, and<br>- agricultural implements and machinery, or machinery parts, when shipped loose. However, when in packages, the invoices are required to show the numbers and descriptions of same.<br>c)General Description and Characteristics - give in general terms description of the merchandise. (e.g. textiles, auto parts, etc.)<br>d)Commercial Description - show a proper identifying description in commercial terms (i.e. style or code numbers, size and dimensions) as known in the country of production or exportation.<br>The condition of the goods, if other than new, must be stated on the invoice, and the following information, if applicable, is to be shown: i)other than prime quality goods ii)remnants iii)job lots<br><b>WARNING: Misdescription, or misleading description is considered an offence by Revenue Canada, and one which can lead to seizure and penalties.</b> |
| 13.      | <b>Quantity (State Unit)</b> - the proper unit of sale for each item, followed by a name of the unit. (pieces, dozen, gross, meters, etc.)  |
| 14.      | <b>Unit Price</b> - this field shows the price per item described in field 13. It provides a value in the currency of settlement.   |
| 15.      | <b>Total (Selling Price)</b> - this column must be shown in the currency of the transaction, and must state fully the actual price paid or payable for the goods.   |
| 16.      | <b>Total Weight</b> - both net and gross weights must be shown in this field, preferably in metric terms.   |
| 17.      | <b>Invoice Total</b> - this is the grand total for the goods described on the invoice and is always entered in the currency of settlement.  |
| 18.      | <b>Commercial Invoice Reference</b> - this field must be completed if an attached commercial invoice does not contain all the data elements outlined in fields 1 to 17. The reference number of the commercial invoice, if attached, must be indicated.   |
| 19.      | <b>Exporter</b> - this field indicates the name and address of the person or company shipping the goods to the consignee, or purchaser. In most instances, this will be the same as the vendor shown in field #1.   |
| 20.      | <b>Originator (Name and Address)</b> - the name and address of the person who accepts responsibility for the information contained in the Canada Customs Invoice. When the invoice is completed in Canada by the importer or his agent instead of by the "originator", the name of the person or firm completing the invoice must be identified on the face of the invoice.   |
| 21.      | <b>Departmental Ruling</b> - provide the number and date of any Departmental rulings issued in Canada applicable to the goods. Importers or exporters wishing to ignore an unfavourable Customs Rulings must realize that omission of such information is considered misdescription of the goods, and may result in penalties.  |
| 22 to 25 | The information in these fields is used to determine the Value for Duty. Charges for freight, expenses, insurance, packing, commission, and construction cost if applicable, and whether or not they are included in the total selling price. Complete only the boxes that are applicable.  |