



# SHIPPING TO AND FROM CANADA IS EASY

## Frequently Asked Questions

### What is a customs broker?

The **customs broker** is responsible for the preparation of documents, electronic submissions, the calculation and payment of taxes and duties.

- A customs broker facilitates communication between government authorities and importers and exporters in order to clear goods through Canada customs.
- In most cases, the consignee will be the importer, meaning they will select and pay for the services of a customs broker. Brokers do not assume responsibility for and generally do not take possession of cargo.
- Services provided by the freight carrier and a customs broker are completely separate transactions. The carrier will bill for freight charges and the customs broker will bill for clearance services.

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### What if the Canada-based customer does not have a customs broker?

If importer does not have a customs broker, the U.S. shipper may consider becoming a **Non-Resident Importer (NRI)**.

- Provides the U.S. shipper with the ability to quote and complete delivered price to the Canada based customer, inclusive of the cost of goods, cost of transportation, cost of brokerage and related duties or tax.
- Creates a less complicated sales environment for the customer and benefits the U.S. shipper by allowing the sale of goods a landed cost basis, streamlines customs clearance and reduces paperwork.



## What are the required documents to ship to/from Canada?

- The **Bill of Lading (BOL)** includes PRO Number and contact information for customs broker. Ensure complete information including product description, shipper, consignee and broker information.
- **Canada Customs Invoice (CCI)** identifies the buyer and seller of goods and all relevant shipping information and verifies the value, quantity and nature of shipment.
- **The United States-Mexico-Canada Agreement (USMCA)** replaced the North American Free Trade Agreement (NAFTA) July 1, 2020. Under the USMCA, importers are no longer required to complete a formal certification document.

## Who is responsible for duties and taxes?

The importer of record (purchaser of the goods, generally the consignee in Canada) is responsible for taxes or duty (if applicable). If the shipper in the U.S. is a Non-Resident Importer (NRI), then the shipper is responsible.

## Where will my shipment cross the border?

