



web site: www.Ccustoms.com
email: sales@Ccustoms.com

INSTRUCTIONS ON HOW TO COMPLETE THE CANADA CUSTOMS INVOICE OR A COMMERCIAL INVOICE

FIELD DESCRIPTION

1. Name and address of: the person selling, or consigning the goods.
2. The date on which the goods began their continuous journey to Canada.
3. May be used to record information (commercial invoice # or P.O. #)
4. Name and address of the company in Canada to whom the goods are shipped.
5. Company to whom the goods are sold. (**IMPORTER OF RECORD**)
6. Country through which the goods were shipped to Canada under Customs control.
7. For Customs purposes, the country of origin of invoiced 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 as sufficient operations to confer origin. The origin of goods as applied to the assignment of tariff treatment is dealt with in Departmental memorandum D11-4-1.
8. Mode of transportation used and the place from which the goods began their uninterrupted journey to Canada.
9. Describe the terms and the conditions agreed upon by the vendor and the purchaser.
10. Currency in which the vendor's demand for payment is made.
11. Number of packages.
12. The following information must be provided:
 - • Kind of Packages - indicate the nature of the packages (e.g. cases, cartons, etc.)
 - • Marks and Numbers - indicate the descriptive marks and numbers imprinted upon the packaged goods. Such marks and 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: shipments forwarded by parcel post, goods shipped in bulk, not being in packages, but merely wire-bound, tagged or fastened together in lots. However, the number of pieces, bundles, bushels, etc., must be shown on the invoice, and 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 it.

- • Complete and Detailed Description and Characteristics - give in general term, description of the merchandise (e.g. textiles, auto parts, etc.)
 - • 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. 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; (iv) close-outs; (v) discontinued lines; (vi) obsolete goods, and, (vii) used goods.
13. The quantity of each item included in the description field must be indicated in the appropriate unit of measure.
 14. Provide a value for each item described in the description field.
 15. The price paid or payable for the number of items recorded in the quantity field when they were sold. Where there are no items recorded in the description field, N/A should be indicated.
 16. Show both net and gross weight.
 17. Total prices paid or payable for goods on the invoice and/or continuation sheet(s) if used.
 18. This field must always be completed if an attached commercial invoice does not contain all the data elements outlined.
 19. Name and address of the organization shipping goods to the consignee/purchaser.
 20. Name and address of the person/firm completing the invoice. This field may be left blank if this information is provided elsewhere on the invoice.
 21. Give the number and date of any departmental ruling applicable to the shipment.
 22. - 25. The completion of these fields is self-explanatory with the exception of export packing. The amount of Export Packing must be indicated if additional packing was required solely for the overseas transportation of goods. Detailed information on the remaining sub components of these fields can be found in Customs Memorandum D13-4-7, Customs Valuation, and Adjustments to the Price Paid or Payable. (Customs Act, Section 37).