General Exporting Guidelines

WHO is Involved

The Exporter

- Shipper or Vendor
- Completes the required paperwork (including Bill of Lading) for shipping goods to Canada.
- Provides documentation to the Carrier.

The Carrier

- Transportation provider
- Prepares Cargo Control Document (CCD) for reporting to Canada Border Services Agency (CBSA).
- Provides the CCD to the Customs Broker together with all Exporter paperwork

The Customs Broker

- Licensed by the Canadian government
- Carries out customs-related responsibilities on behalf of their clients, the importer of record.
  - Clears shipments through the CBSA
  - Calculates and pays duties and taxes on behalf of Importer

The Importer / Importer of Record

- Supplier or Vendor
- Responsible for payment of all duties and taxes and accuracy of information to CBSA
- Liable for any fines or penalties resulting from missing or inaccurate information
- Responsible for having all the necessary import permits and special certificates
- Required to keep books and records to substantiate what goods were imported, quantities, prices paid and origin of the goods. Must be kept on file for 6 years.

The Canada Border Services Agency (CBSA)

- Responsible for ensuring compliance with Canada's tax, trade and border legislation and regulations.
- Responsible for making sure all other government department (OGD) requirements are met before goods are allowed to enter Canada.
- Receives all necessary customs documentation pertaining to goods being imported into Canada
- Reserves the right to deny access, search or seize the imports, or request additional information about any and all goods imported into Canada.
- Authorized to inspect goods to verify compliance, or take samples to verify reporting and content.
- Has the authority to levy financial penalties to importers for non-compliance with customs legislative and regulatory requirements.