



## Checklist for Importing Commercial Goods into Canada

This checklist, to be used in conjunction with the [Step-by-Step Guide to Importing Commercial Goods into Canada](#), is intended to complement and not replace existing regulations, acts and references.

### Importing requirements include the following:

- Obtain your import/export [business number](#) from the Canada Revenue Agency.
- Identify what type of goods you want to import.
- Determine whether you will use the services of a [customs broker](#).
- Determine the [country of origin](#) for the goods you are importing.
- Verify whether the goods are controlled, regulated or prohibited by the Canada Border Services Agency (CBSA) or any [other government department or agency](#).
- Ensure that the goods are [marked](#) and labelled as required.
- Determine the 10-digit tariff classification number and the applicable rate of duty for each of the items you are importing using the [Customs Tariff](#).
- Determine whether the goods are subject to any other duties or taxes including the goods and services tax (GST).
- Obtain invoices, certificates of origin and any other required documents.
- Determine the [value for duty](#) of your goods you are importing.
- Select the method of shipping and communicate with the transportation company on cross-border requirements.
- Await notification that your shipment has arrived.
- Submit the required CBSA documents and pay any duties and taxes owing in order to have the goods released. Note: Shipments valued at CAN\$2,500 or less arriving by mail or courier may be assessed for duties and taxes and then released by the CBSA or the courier company.

### Please note:

- The shipment may be examined by government officials. Fees charged by authorized third parties to unload and reload goods are the responsibility of the importer.
- If you make an error in the accounting information provided to the CBSA, you are required to correct the declaration if the change is revenue-neutral or if you owe money.
- Keep [records](#) of your import documents for a period of six years following the importation.
- Be aware that the CBSA uses the [Administrative Monetary Penalty System](#) (AMPS) to assess monetary penalties against businesses that do not comply with customs legislation.

For more information, within Canada call the [Border Information Service](#) (BIS) at 1-800-461-9999. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00-16:00 local time/except holidays). TTY is also available within Canada: 1-866-335-3237.