

UPON REVIEW OF DOCUMENTATION SUPPLIED IN SUPPORT OF YOUR SHIPMENT, IT WAS IDENTIFIED THAT ONE OR MORE MANDATORY REQUIREMENTS WERE NOT PROVIDED IN ORDER TO SECURE RELEASE AND PREVENT PENALTIES UNDER CANADA BORDER SERVICE AGENCY'S (CBSA) ADMINISTRATIVE MONETARY PENALTY SYSTEM (AMPS). PLEASE REVIEW AND CONTACT YOUR VENDOR TO ASSIST IN IMPROVING THE RELEASE PROCESS.

### 1. CBSA MANDATORY INFORMATION FOR RELEASE & COMPLIANCE OF COMMERCIAL GOODS

**LEGISLATION**  
 For regulations governing the guidelines and general information contained in this memorandum, refer to the *Accounting for Imported Goods and Payment of Duties Regulations* available on the Department of Justice Canada Web site at: <http://laws.justice.gc.ca>

**GUIDELINES AND GENERAL INFORMATION**

The following outlines the invoice and data requirements for release of goods into Canada

- [Memorandum D17-1-5](#) - *Registration, Accounting and Payment for Commercial Goods*
- [Memorandum D17-1-1](#) - *Documentation Requirements for Commercial Shipments*

For all commercial shipments entering Canada, the CBSA requires, in English or French, one of the following:

- A Commercial Invoice prepared by any means (typed, handwritten, or computer prepared) giving all the information listed below; or
- A fully completed Canada Customs Invoice, Form C11

**Note: If a commercial invoice is being used in lieu of a Canada Customs Invoice, all of the following data is required. The format is not relevant. The information is mandatory and must be indicated to secure accuracy for compliance. AMPS penalties may be applicable if not properly documented and verified.**

The CBSA is responsible for reviewing all documentation, verifying the accuracy of the data submitted and, if necessary, enforce and investigate importer activity. The availability of the documentation at the time of final accounting may significantly affect the nature and extent of the verification, enforcement, and investigations undertaken by the CBSA.

Although the CBSA is willing to accept importer or owner prepared documentation to assist in obtaining release of commercial shipments, supporting evidence may be required. **The Commercial Invoice is the main document the CBSA relies on to provide this evidence.**

When an importer/owner, or agent has submitted inaccurate information or has failed to provide supporting documentation as requested, the CBSA may withhold release pending receipt of supporting documentation. On such occasions, the CBSA normally requires that the exporter or agent prepare a Commercial Invoice or Form C11 prior to authorizing release.

The CBSA will not review or approve Commercial Invoices or privately printed customs invoices. **It is the responsibility of the importer or owner to ensure that all the information listed in Appendix A is provided to the CBSA.**

### 2. INSTRUCTIONS FOR COMPLETING THE CANADA CUSTOMS INVOICE OR COMMERCIAL INVOICE

Below is a brief description of how to complete each required field on Form C11, Canada Customs Invoice, or a Commercial Invoice. The field name as shown on Form C11 is in bold face, with similar commercial terms in parenthesis for certain fields.

Field	Description
1	<b>Vendor</b> - (seller, sold by, remit to) – Indicate the complete name, including the company name if applicable, and address (street, city, location) of: (a) the party selling the goods to the purchaser; and/or (b) the party consigning the goods to Canada.
2	<b>Date of direct shipment to Canada</b> - Indicate the date the goods began their continuous journey to Canada.
3	<b>Other references</b> - Use to record other useful information (e.g., the commercial invoice number, the purchaser's order number).
4	<b>Consignee</b> - The name and address of the party to which the goods are being "shipped to" as shown on the commercial sales contract or bill of lading.

5	<b>Purchaser's name and address</b> - (sold to, buyer) – If different from the consignee, the name & address to whom the vendor has sold the goods to.
6	<b>Country of transshipment</b> - The country through which the goods were shipped in transit to Canada under customs control.
7	<b>Country of origin of goods</b> - The country of origin of invoiced goods is the country in which the goods have been grown, produced, or manufactured. Each article on the invoice must have been significantly 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.
8	<b>Transportation: Give mode and place of direct shipment to Canada</b> - Indicate the mode of transportation and the place from which the goods began their uninterrupted journey to Canada.
9	<b>Conditions of sale and terms of payment</b> - Describe the terms and the conditions agreed upon by the vendor and the purchaser. Incoterms such as FOB, CIF, 2% discount, Net 30 etc.
10	<b>Currency of settlement</b> - Indicate the currency in which the vendor's demand for payment is made.
11	<b>Number of packages</b> - Indicate the number of packages in relation to the Bill of Lading.
12	<p><b>Specification of commodities</b> - The following information must be provided:</p> <p>(a) <b>Kind of packages</b> - Indicate the kind of packages (e.g., cases, cartons, crates, pallets).</p> <p>(b) <b>Marks and numbers</b> - Indicate the descriptive marks and numbers imprinted on the packaged goods. The marks and numbers must be legibly placed on the outside of all packaged goods if possible. However, the following classes of shipments do not require marks and numbers:</p> <ul style="list-style-type: none"> <li>(1) shipments forwarded by parcel post;</li> <li>(2) goods shipped in bulk, which are not packaged, 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</li> <li>(3) agricultural equipment and machinery, or machinery parts, when shipped loose. However, when in packages, the invoices must show the numbers and descriptions of same.</li> </ul> <p>(c) <b>General description and characteristics</b> - Give, in general terms, a description of the merchandise (e.g., parts for a gas generator, auto parts, live goldfish, fresh Chilean seabass) <b>and show a proper identifying description in commercial terms in conjunction with the product number, part number, style or code numbers, size, and dimensions)</b></p> <p><b>Example:</b>  <b>Part Number: MS123 Electric Motor, AC, Single-Phase, 850W, for Retail use</b>  <b>Product Code: H234T Steel Screws, Threaded, Cap, Diameter 3.5mm</b></p> <p>For plants and animals and their products and derivatives, also indicate the scientific name of each species (e.g., <i>Carassius auratus</i>, <i>Dissostichus eleginoides</i>).</p> <p>The condition of the goods, if other than new, must be given on the invoice, and, if applicable, the following formation:</p> <ul style="list-style-type: none"> <li>(1) other than prime quality goods;</li> <li>(2) remnants;</li> <li>(3) job lots;</li> <li>(4) close-outs;</li> <li>(5) discontinued lines;</li> <li>(6) obsolete goods; and</li> <li>(7) used goods.</li> </ul>
13	<b>Quantity</b> - Indicate the quantity of each item included in the description field. Beneficial to include the quantity in relation to CBSA's tariff requirement. (In Metric)
14	<b>Unit price</b> - (price per article, item amount) – Provide a value in the currency of settlement (as defined under Field 10) for each item described in the description field.
15	<b>Total</b> - Indicate the price paid or payable in the currency of settlement for the number of items recorded in the quantity field when they were sold by the vendor to the purchaser. Where there is no price paid or payable for the items recorded in the description field, N/A should be indicated. <b>A value must be indicated for Customs Purposes and what valuation method was used to determine it.</b>

16	<b>Total weight</b> - Show both net and gross weight. Gross Weight must be identical to the Bill of Lading.
17	<b>Invoice total</b> - (total value, pay this amount) – The total price paid or payable for goods described on the invoice or on the continuation sheet if used.
18	Self-Explanatory.
19	<b>Exporter's name and address</b> - Indicate the name and address of the person or organization shipping the goods to the consignee/purchaser, if different from vendor.
20	<b>Originator</b> - Where the invoice is completed on behalf of a company, the company's name and address must be indicated. The name of the person completing the invoice may also be indicated. Invoices completed on behalf of individuals must indicate the name and address of the person completing the invoice. This field may be left blank if this information is provided elsewhere on the invoice.
21	<b>CBSA ruling</b> - Give the number and date of any CBSA ruling applicable to the shipment, if known.
22-25	Indicate the currency used when Field 23 or 24 is applicable. The actual completion of Fields 22 to 25 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 <a href="#">Memorandum D13-4-7</a> , <i>Adjustments to the Price Paid or Payable (Customs Act, Section 48)</i> .

**For more information, please contact your PF Collins' representative  
or our Customs Consulting Department:**

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1. Vendor (name and address) - Vendeur (nom et adresse)		2. Date of direct shipment to Canada - Date d'expédition directe vers le Canada	
4. Consignee (name and address) - Destinataire (nom et adresse)		3. Other references (include purchaser's order No.) Autres références (inclure le n° de commande de l'acheteur)	
		5. Purchaser's name and address (if other than consignee) Nom et adresse de l'acheteur (s'il diffère du destinataire)	
8. Transportation: Give mode and place of direct shipment to Canada Transport : Précisez mode et point d'expédition directe vers le Canada		6. Country of transshipment - Pays de transbordement	
		7. Country of origin of goods Pays d'origine des marchandises	IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTER ORIGINS AGAINST ITEMS IN 12. SI L'EXPÉDITION COMPREND DES MARCHANDISES D'ORIGINES DIFFÉRENTES, PRÉCISEZ LEUR PROVENANCE EN 12.
		9. Conditions of sale and terms of payment (i.e. sale, consignment shipment, leased goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)	
11. Number of packages Nombre de colis		10. Currency of settlement - Devises du paiement	
		12. Specification of commodities (kind of packages, marks and numbers, general description and characteristics, i.e., grade, quality) Désignation des articles (nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (state unit) Quantité (précisez l'unité)
14. Unit price Prix unitaire		15. Total	
		17. Invoice total Total de la facture	
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si tout renseignement relativement aux zones 1 à 17 figure sur une ou des factures commerciales ci-attachées, cochez cette case Commercial Invoice No. - N° de la facture commerciale <input type="checkbox"/>		16. Total weight - Poids total Net _____ Gross - Brut _____	
19. Exporter's name and address (if other than vendor) Nom et adresse de l'exportateur (s'il diffère du vendeur)		20. Originator (name and address) - Expéditeur d'origine (nom et adresse)	
21. Agency ruling (if applicable) - Décision de l'Agence (s'il y a lieu)		22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cochez cette case <input type="checkbox"/>	
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, précisez :  (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada _____  (ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada _____  (iii) Export packing Le coût de l'emballage d'exportation _____	24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, précisez :  (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada _____  (ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat _____  (iii) Export packing Le coût de l'emballage d'exportation _____	25. Check (if applicable): Cochez (s'il y a lieu) :  (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>  (ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production de ces marchandises <input type="checkbox"/>	

Dans ce formulaire, toutes les expressions désignant des personnes visent à la fois les hommes et les femmes.