



PF Collins
International Trade Solutions

IMPORTING 101

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**STEP-BY-STEP REFERENCE GUIDE TO
IMPORTING GOODS INTO CANADA**

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1 INTRODUCTION

The following guide is intended to provide small and medium-sized businesses with a comprehensive overview of the legislative processes and procedures applicable when importing goods into Canada. It summarizes the commercial importing process and is intended to complement, not replace, existing regulations, acts, and references.

The information included in this guide, including all regulations, programs, and references were sourced from and detailed by the Canada Border Services Agency (CBSA) in [Importing Commercial Goods into Canada](#) and [Memoranda Series D1 to D22](#).

2 PRIOR TO IMPORTING

2.1 Importer of Record (IOR) Defined

When importing shipments into Canada, the Importer of Record (identified by the Business Number used for the import) is the party responsible for clearing the goods through customs and complying with the laws and regulations applicable to the import of the goods. This includes, but is not limited to, submitting complete and accurate information to Canada Border Services Agency (CBSA) and paying the applicable duty and GST. The Importer of Record must be supported by documents (e.g., purchase orders, commercial invoices, cancelled cheques, fax transmissions, written correspondence), which clearly indicate the part played by the IOR in the import transaction.

2.2 Obtain a Business Number for Import/Export Account

Prior to importing into Canada, you must first obtain a Business Number (BN) from Canada Revenue Agency (CRA). The Business Number is a unique 15-digit number assigned to companies in Canada to transact with government departments and agencies.

To register for a Business Number [Business Registration Online \(BRO\)](#).

2.3 GST/HST

GST and HST are standard taxes applicable to all goods and services in Canada. Imported commercial shipments are subject to the GST (or federal portion of the HST), calculated at a rate of 5% of the value of the shipment. It is the responsibility of the Importer of Record to pay these taxes on their imported goods at the time of clearance.

ITCs on Imports in Canada

If the Importer of Record is registered for GST/HST in Canada, they may claim an Input Tax Credit (ITC) for the tax paid on the imported goods if they meet the requirements for claiming an ITC. CBSA does not refund GST. All refunds of GST are done via CRA by way of ITC credits.

ITC Flow-Through

When an Importer is not registered for GST/HST in Canada, they may not claim an ITC for the taxes paid on the imported goods. However, if they are supplying and delivering goods to a GST/HST registrant in Canada, then the ability to claim the ITC may “flow-through” to that company.

To claim the ITC, the importer must provide the GST/HST registrant with satisfactory proof, including a copy of the Commercial Accounting Declaration (CAD) that the GST or federal part of the HST was paid when the goods were imported. They may also need to provide a sales invoice or documents proving delivery and quantities purchased.

The ITC may also flow-through to a registrant if they take physical possession of the imported goods for the purpose of supplying commercial services to you in respect of the goods (e.g. manufacturing, processing, repair or maintenance, inspection, etc.).

For more information on ITCs and ITC Flow-Throughs, please visit Canada Revenue Agency (CRA) online or contact them directly for guidance.

2.4 Identify the Goods You Plan to Import

An accurate description of the goods you plan to import is required to ensure the correct tariff classification is applied to your products. The tariff classification number is used to determine the amount of duty you will have to pay and is an important aspect of remaining compliant. Product specification sheets and samples often provide the most detailed information about product composition and components.

2.5 Determine the Country of Origin & Place of Direct Shipment

Determine which country the goods are being shipped from and in which country they are manufactured. The country of shipment may not necessarily be the country where the goods were manufactured. The Country of Manufacture/Origin must be clearly shown on all documentation at time of clearance.

2.6 Ensure the Goods are Not Prohibited

Prior to importing, it is important to ensure the goods are not prohibited. For example, here are some of the prohibited goods that cannot be imported into Canada:

- Material considered obscene, treasonable, seditious, hate propaganda, or child pornography
- Used or second-hand automobiles of all kinds (except from the United States)
- Used or second-hand aircrafts of all kinds, barring exceptions
- Debased or counterfeit currency
- Certain birds
- Aigrettes, egret plumes and certain other feathers
- Used or second-hand mattresses
- Articles manufactured or produced by prisoners
- Reprints of Canadian works protected by copyright
- Matches made with white phosphorus

For more information on prohibited goods, refer to [Memoranda Series D9, Prohibited Importations](#)

2.7 Determine Any Restrictions or Other Requirements

Prior to importing, it is important to ensure the goods are not prohibited. For example, here are some of the prohibited goods that cannot be imported into Canada:

A) Alcohol Products

Check with the authority in your province or territory (i.e., liquor board or commission) for restrictions. For Newfoundland and Labrador, please contact [Newfoundland and Labrador Liquor Corporation](#).

B) Automobiles

For information on importing a vehicle into Canada, visit [Transport Canada](#) or refer to [Memorandum D19-12-1, Importation of Vehicles](#).

For information on importing vehicles from the United States, visit the [Registrar of Imported Vehicles \(RIV\)](#) or call 1-888-848-8240.

C) Controlled Goods

Canada's Export and Imports Permit Act (EIPA) controls the import/export of products that pose a threat to Canadian citizens (e.g. firearms, military goods) and industries susceptible to foreign competition (e.g. dairy, steel, lumber, etc.).

Examples of goods subject to import controls:

- Agricultural products
- Steel products
- Textiles and apparel
- Weapons and ammunition

For information on import controls, visit Global Affairs Canada [Export and Import Controls](#).

These controls are in accordance with the [Export and Import Permits Act \(EIPA\)](#).

For information on Permits, refer to [Memorandum D19-10-2, Export and Import Permits Act \(Importations\)](#).

D) Drugs and Medications (Human Use)

For information on importing such drugs for human use, including medications, contact the [Health Product and Food Branch Inspectorate of Health Canada](#).

E) Endangered Animals and Plants

Information on importing animal and plant species and their derived products is available:

- [The Convention on International Trade in Endangered Species of Wild Fauna and Flora \(CITES\)](#)
- [Memorandum D19-7-1, Convention on International Trade in Endangered Species of Wild Fauna and Flora \(CITES\)](#)

F) Energy-Using Products

For information on Canada's energy efficiency regulations, visit Natural Resources [Canada's Guide to Energy Efficiency Regulations](#) or refer to [Memorandum D19-6-3, Importation of Energy-Using Products](#).

G) Explosives

For information on importing explosives, visit Natural Resources Canada [Explosives Regulatory Division \(ERD\)](#) or refer to [Memorandum D19-6-1, Import, Export and in Transit Requirements of the Explosives Act and Regulations](#).

H) Firearms, Weapons, and Devices

For information on importing firearms and weapons, refer to [Memorandum D19-13-2, Importing and Exporting Firearms, Weapons, and Devices](#).

I) Food, Agricultural Products, Animals and Animal Products, Plant Products

For information on importing these products:

- Visit the [Canadian Food Inspection Agency \(CFIA\)](#)
- Consult the [Automated Import Reference System \(AIRS\)](#)

J) Hazardous Goods

For information on importing hazardous products, visit Health Canada, [Consumer Product Safety](#) or review [Memorandum D19-9-1, The Administration of Health Canada Acts and Regulations Relating to Certain Controlled, Prohibited or Regulated Goods](#).

K) Import Permits

To help ensure that prohibited and controlled goods are not illegally imported into Canada, certain federal government departments and agencies require import permits are obtained prior to importation of the product into Canada.

For information on obtaining import permits, and a list of some of the most commonly imported commodities that may require permits and/or certificates, visit Global Affairs Canada, [Export and Import Controls](#) and [Other Government Departments and Agencies: Reference List for Importers](#).

L) Labeling Requirements

Labelling requirements for imported goods are regulated by various government departments and agencies, including the [Competition Bureau](#), [Canadian Food Inspection Agency](#), and [Health Canada](#). We highly recommend contacting these agencies to ensure your imported goods meet the necessary labeling requirements.

M) Marking Requirements

While labelling requirements refer to identification on the packaging, marking refers to the act of noting on the imported product the Country of Origin. It is important that you ensure the Country of Origin is clearly indicated on the goods before they leave the country of export. For more information on marking requirements, refer to [Memorandum D11-3-1, Marking of Imported Goods](#).

N) Ozone Depleting Substances

Ozone-depleting substances (ODS) refer to products containing chlorine, fluorine, bromine, carbon, and hydrogen in varying proportions. They are often described by the general term

“halocarbons” and are used in refrigeration, air conditioning, foam blowing, cleaning of electronics components, in fire extinguishers, and as solvents.

These substances are considered “ozone-depleting” because they can remain in the atmosphere from 20 to 120 years or more and create natural reactions that destroy the ozone.

For information on importing these substances:

- Visit Government of Canada, [Ozone-Depleting Substances](#)
- Refer to [Memorandum D19-7-2, Requirements Concerning the Importation and Exportation of Ozone-Depleting Substances and Products](#)

O) Precious Metals (e.g. Jewelry) Marking

In Canada, the quality marking for precious metals is regulated by the [Precious Metals Marking Act](#). This legislation ensures the uniform description and quality marking of jewelry and other precious metals articles (e.g. made with gold, silver, platinum, or palladium) to help consumers make informed purchasing decisions.

For information on precious metal marking, visit the [Competition Bureau](#).

P) Special Import Measures Act (SIMA)

Most goods imported into Canada are only subject to standard customs duty and tax. However, certain imported goods are subject to anti-dumping or countervailing duties under the [Special Imports Measures Act \(SIMA\)](#) because they are dumped or subsidized and threaten Canadian industries. Essentially, SIMA protects Canadian industry from potential sales and revenue loss resulting from unfair trade practices by foreign producers.

For more information, including the monthly index of products subject to anti-dumping or countervailing duty, [Memoranda Series D14, SIMA](#) and [CBSA’s Measures in Force](#).

Q) Substances Controlled by Atomic Energy of Canada

The Canadian Nuclear Safety Commission (CNSC) regulates all aspects of nuclear energy, ensuring that strict rules are followed for possession, use, packaging, transport, storage, and import and export of nuclear substances in order to protect the health, safety and security of Canadians and the environment.

For more information on the requirements and procedures governing the import and export of nuclear substances, refer to the [CNSC](#) or [Memoranda D19-2-1, Administration of the Nuclear Safety and Control Act](#).

R) Tariff Rate Quotas (TRQ)

For information on Tariff Rate Quotas (TRQ)

- Visit Foreign Affairs and International Trade Canada, [Export and Import Controls](#)
- Refer to [Memorandum D10-18-1, Tariff Rate Quotas](#)

More information related to tariff rate quotas for certain agricultural products and the Import Control List is available in [Memorandum D10-18-4, Importation of Certain Agricultural Products and the Import Control List \(ICL\)](#).

S) Textiles and Textile Products

Clothing and textile products that are eligible for a tariff preference level (TPL) benefit established under certain free trade agreements are subject to import permit requirements.

For information on obtaining the required permits:

- Visit Foreign Affairs and International Trade Canada, [Export and Import Controls](#)

For information on textile labeling and advertising regulations, visit the Competition Bureau's [Labelling Corner](#)

T) Tires (New and Used)

For information on importing new and/or used tires:

- Visit [Transport Canada](#)
- Refer to [Memorandum D19-12-2, Importation of Tires](#)

U) Tobacco and Tobacco Products

For information on importing tobacco and tobacco products, check with authorities in your Province or Territory.

For additional information, please refer to [Other Government Departments and Agencies: Reference List for Importers](#).

2.8 Determining Duties and Taxes

After confirming the goods can be imported into Canada, the following must be determined:

- Tariff classification
- Applicable tariff treatment
- Applicable rate of duty
- Taxes payable when importing goods
- Other Duties, Excise Tax, Excise Duties, SIMA assessments, Surtax

2.8.1 Tariff Classification

The 10-digit tariff classification number must be determined for each item you are importing. These numbers are used to determine the rate of duty payable when importing and to provide statistical data to the Government of Canada.

Tariff classification numbers can be determined by:

- Consulting the [Customs Tariff](#)
- Contacting the [Border Information Service \(BIS\)](#)
- Visiting a [CBSA office](#)
- Requesting an [advance ruling](#) for tariff classification via your CARM portal or contact your Customs Broker

For more information on the methodology for classifying goods in the Customs Tariff, refer to [Memorandum D10-13-1, Classification of Goods](#), which outlines the importance of properly classifying your goods.

2.8.2 Special Classification Provisions

This provides relief of the duty only under certain circumstances based on:

- End Use
- Returned goods provisions

Special classification numbers can be determined by:

- Consulting the [Customs Tariff](#)
- Contacting the [Border Information Service \(BIS\)](#)
- Visiting a [CBSA office](#)
- Requesting an [advance ruling](#) for tariff classification from via your CARM portal or contact your Customs Broker.

2.8.3 Free Trade Agreements (Tariff Treatments)

Once you have a tariff classification number, you can determine the applicable tariff treatment and rate of duty.

Goods originating from all countries, except North Korea, are entitled to use the rate of duty specified under this column.

Applicable Preferential Tariffs

A sample of Countries that Canada has Trade Agreements which may result in a reduced rate of duty:

- Canada-United States-Mexico Agreement (CUSMA)
- Chile Tariff (CT)
- Canada-Israel Agreement Tariff (CIAT)
- Canada-Costa Rica Tariff (CRT)
- Canada-European Free Trade Association (EFTA)
 - Iceland Tariff (IT)
 - Norway Tariff (NT)
 - Switzerland-Liechtenstein Tariff (SLT)
- Canada-Peru Free Trade Agreement: Peru Tariff (PT)
- General Preferential Tariff (GPT)
- Least Developed Country Tariff (LDCT)
- Commonwealth Caribbean Countries Tariff (CCCT)
- Australia Tariff (AUT)
- New Zealand Tariff (NZE)

Consult [Canada's International Trade and Investment Agreements](#) for the full and current listing.

You must also possess a valid Certificate of Origin as outlined in each Trade Agreement as proof of origin at the time of importation. For example, to claim the CUSMA you must have a valid CUSMA Certification of Origin. Various proof of origin requirements exists for all other preferential tariff treatments. These can include Certificates of Origin forms, declarations, or Exporter's Statement of Origin.

Each trade agreement outlines its requirements. In addition, the goods must be shipped directly to Canada from a beneficiary country on a through bill of lading. A complete list

of countries eligible for the above tariff treatments can be found at the beginning of the *Customs Tariff*. Regulations on origin are included in [Memoranda Series D11, General Tariff Information](#).

2.8.4 Value for Duty

To calculate the amount duty and tax on your goods, you must first determine the base value of the goods on which the duty and taxes will be applied, known as the Value for Duty.

Ensure that the vendor or exporter provides you with a receipt or a sales invoice. This document must include a complete description of the goods, the selling price and conditions and terms of sale. For more information, refer to [Memorandum D1-4-1 CBSA Invoice Requirements](#).

The value for duty is for assessment of all Duties & Taxes is based on several factors and converted to Canadian funds. When you cannot use the transaction value method (sales price), you must use other methods in chronological order to determine the value for duty of the goods.

For more details on how to determine the value for duty of your shipments, refer to [Memoranda Series D13, Valuation](#).

2.8.5 Taxes

Determine if your goods are subject to Goods and Services Tax (GST), Excise Tax or Excise Duty. GST (5%) is payable on most goods at the time of importation under the [Excise Tax Act](#) (Part IX, Division III).

Some importations, such as certain prescription drugs, medical and assistive devices, basic groceries, and agriculture and fishing goods are non-taxable as outlined under [Schedule VI](#) and [Schedule VII](#) of the Excise Tax Act.

Tax exemption codes used at time of importation for release are listed in [Memorandum D17-1-10, Coding of Customs Accounting Documents](#)

Examples of goods subject to excise tax include:

- Automobile air conditioners, whether separate or permanently installed (\$100 per air conditioner)

- Certain vehicles designed for use as passenger vehicles
- Certain fuels

Examples of goods subject to excise duty include:

- Tobacco and certain alcohol products

Complete references are available in the Excise Tax Act (as linked above) and the [Excise Act, 2001](#) or for more information on GST, Excise Tax or Excise Duty, contact the [Canada Revenue Agency](#).

2.8.6 Calculating Duty and Taxes

- Find the value in the currency indicated on the invoice or as per Valuation Method being used
- Convert this value into Canadian dollars using the exchange rate from the date of direct shipment. To obtain the proper exchange rate, contact [BIS](#)

Example:

Information Provided:	
Value of Imported Goods:	\$ 100.00 USD
Duty Rate:	4 %
GST Rate:	5 %
Exchange Rate:	1.155

Formulas for Duty and Taxes:	
Value for Duty (Canadian Dollars):	Value of Imported Goods x Exchange Rate
Customs Duty:	Value for Duty x Duty Rate
GST Amount:	(Value for Duty + Customs Duty) x GST Rate
Total Duty and Tax Payable:	Customs Duty + GST Amount

Example Calculations Based on Information Provided:	
Value for Duty (Canadian Dollars):	\$ 100.00 USD x 1.155 = \$ 115.50 CAD
Customs Duty:	\$ 115.50 CAD x 4 % = \$ 4.62 CAD
GST Amount:	(\$ 115.50 + \$4.62) x 5 % = \$ 6.01 CAD
Total Duty and Tax Payable:	\$ 4.62 + \$ 6.01 = \$ 10.63 CAD

3 IMPORTING

3.1 Place Your Order

Once you have completed the preparatory work for importing, go ahead and place your order with the vendor, shipper or exporter. Identify the mode of shipping to be used (highway, marine, rail, air, postal or courier service) and determine the desired or expected CBSA office of entry.

Most shipments are released at the [CBSA office of arrival](#).

3.2 Ensure Your Cargo is Reported

Unless you transport a shipment yourself, the carrier must [declare all commercial goods electronically](#) prior to arrival.

A postal shipment valued at less than CAD \$3,300 and subject to any regulations under other Government Agencies, will be delivered by Canada Post, along with a CBSA Postal Import Form. This form will indicate the classification, value, and applicable rate of duty and taxes according to the invoice accompanying your shipment. You will be charged a handling fee by Canada Post for this service.

3.3 Examination of Shipments by CBSA or other Government Agencies

Whenever you are importing goods, it is possible that your shipments may be examined by the CBSA along with other Government Agencies upon arrival at the border.

CBSA Officers and/or other Government Agency officers may examine your shipment to monitor compliance with CBSA requirements or Participating Government Agencies (PGA) restrictions (Refer to Section 2.5).

Should your shipment be examined, as the Importer of Record, you are responsible for any costs incurred for the inspection.

3.4 Getting Your Goods Released

1. Accounting and Payment Prior to Release

- Complete and present your CARM Generated C type in paper along with payment in person to the CBSA office at which the goods are being held

2. Accounting and Payment After Release

- Utilize the services of a licensed Customs Broker

4 ADJUSTMENTS

If you discover or are made aware of an error or misdeclaration in any of the details in the CAD submitted when importing your shipment, you are required to make a correction. Once you are aware of any errors or post change requirements, you must submit an adjustment/correction **within 90 days** of the identification or notification.

For more information on CARM correction process refer to the [CARM User Guides](#).

4.1 Adjustments/Audits by the CBSA

All importations may be verified and adjusted for origin, value for duty, or tariff classification for up to four (4) years after importation.

5 RECORDS

You are required to maintain all records pertaining to your importations for six (6) years plus current year following the importation of goods in either electronic or paper format. This includes information relating to the quantities received, purchase orders/contracts, payments, price adjustments, country of origin, vendor, product, and all other related information.

For more information on maintenance of records and books in Canada by importers, refer to [Memorandum D17-1-21, Maintenance of Records in Canada by Importers](#).

6 ADMINISTRATIVE MONETARY PENALTY SYSTEM (AMPS)

The Administrative Monetary Penalty System (AMPS) is a penalty regime that encourages compliance with import and export rules and regulations. It allows CBSA to issue monetary penalties to any commercial entity involved in the clearance, handling, or movement of goods being imported or exported.

AMPS penalties result when an organization fails to comply with legislation and requirements identified in the *Customs Act* and *Customs Tariff Act*, and any other related regulations. CBSA maintains a Master Penalty Document listing all contraventions, describing the failure to comply and the associated penalty amount. Examples of non-compliance include:

- Failure to pay duties
- Failure to submit required information and documents to the CBSA
- Failure to report goods to the CBSA
- Removing goods from a bonded warehouse prior to release by the CBSA

Penalties under the Administrative Monetary Penalty System may be issued due to non-compliance identified by a CBSA Officer at the border or through post-release verification of company records. Penalties may also result from trade compliance audits conducted by the CBSA, randomly, or through verification priorities.

We provide an overview of AMPS on our website, and for more information, refer to [Memoranda Series D22, Administrative Monetary Penalty System](#).

7 TRADE INCENTIVE PROGRAMS

7.1 Duty Deferral Programs

You can reduce or eliminate customs duty on qualifying goods through duties relief incentives. The duty deferral program enables companies to defer or be relieved of the payment of duties. The following are its three components:

i. Duties Relief Program

Under D7-4-1, the [Duties Relief Program](#) enables eligible companies to import goods without having to pay duties and taxes (with the exception of the GST), when the goods are to be exported or incorporated into the production of goods to be exported.

ii. Duty Drawback Program

Under the D7-4-2, [Duty Drawback Program](#), duties are refunded on imported goods when these goods have been exported.

iii. Customs Bonded Warehouses

Under D7-4-4, [Customs Bonded Warehouse \(CBW\)](#) is a facility operated by the private sector and regulated by the CBSA. In this warehouse, you may store imported goods without having to pay duties and taxes until removal from the warehouse.

For more information, please refer to [Memoranda Series D7, Duty Deferral Programs](#).

7.2 Remissions and Temporary Importations

Certain goods can enter Canada duty free. For more information, refer to [Memoranda Series D8, Remissions and Temporary Importation](#).

8 OTHER PARTICIPATING GOVERNMENT AGENCIES (PGA) REQUIREMENTS

Many government departments and agencies are involved in the importation of goods into Canada. Below are some commonly imported commodities that may require permits, additional information and/or certificates to secure release from Participating Government Agencies (PGA) in conjunction with the Canada Border Services Agency (CBSA).

Government Department/Agency	Commodities/Area of Responsibility
Canada Post www.canadapost.ca 1-800-267-1177	Non-mailable matter (e.g. perfume, perishable items, flammable liquids, replica, or inert munitions)
Canadian Firearms Program www.rcmp-grc.gc.ca 1-800-731-4000	Firearms
Canadian Food Inspection Agency www.inspection.gc.ca 1-800-442-2342	Food, plants, animals, and related products
Canadian Heritage www.canada.ca/en/canadian-heritage 1-866-811-0055	Cultural property
Canadian Nuclear Safety Commission www.cnscc.gc.ca 1-800-668-5284	Radioactive isotopes
Competition Bureau Canada www.competitionbureau.gc.ca 1-800-348-5358	Clothing labels Marking of precious metals Packaging and labeling of non-food products
Environment and Climate Change Canada www.ec.gc.ca 1-800-668-6767	Endangered or threatened species of plants and animals Hazardous waste and hazardous recyclable material Ozone-depleting substances (ODS) and products containing ODS. Wild animal and plant trade.
Fisheries and Oceans Canada www.dfo-mpo.gc.ca 613-993-0999	Aquatic invasive species (AIS) Illegal, unregulated, and unreported (IUU) fishing

<p>Global Affairs Canada www.international.gc.ca 1-877-808-8838</p>	<p>Agricultural products Firearms Goods under trade embargoes Steel Textiles and clothing</p>
<p>Health Canada www.hc-sc.gc.ca 1-866-225-0709</p>	<p>Consumer goods Drugs Food Medical devices Natural health products Pesticides Pharmaceuticals Radiation-emitting devices Toxic substances Vitamins</p>
<p>Innovation, Science and Economic Development Canada www.ic.gc.ca 1-800-328-6189</p>	<p>Radio communications Telecommunications equipment</p>
<p>Natural Resources Canada www.nrcan.gc.ca 613-995-0947</p>	<p>Explosives including fireworks and ammunition Minerals and metals including gold, silver, copper, diamonds, and all gems. Regulated energy-using products</p>
<p>Public Health Agency of Canada www.phac.gc.ca 1-800-545-7661</p>	<p>Bodies and body parts Human pathogens</p>
<p>Transport Canada www.tc.gc.ca 1-800-333-0371</p>	<p>Tires Transportation of dangerous goods Vehicles</p>

WE'RE HERE TO HELP!

For additional information or questions, please contact us:

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